

M. A. CODE FORM 30  
[ Rule No. 42.4 ]  
Name of the Municipal Council  
Balance Sheet as on \_\_\_\_\_

Code No.	Description of items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5
3 - 10 3 - 11 3 - 12	LIABILITIES Reserve & Surplus Municipal (General) Fund earmarked Funds Reserves	B - 1 B - 2 B - 3		
	Total Reserves & Surplus			
3 - 20	Grants, Contributions for specific purposes	B - 4		
3 - 30 3 - 31	Loans Secured Loans Unsecured Loans	B - 5 B - 6		
	Total Loans			
3 - 40 3 - 41 3 - 50 3 - 60	Current liabilities and Provisions Deposits received Deposit works Other liabilities (Sundry creditors) Provisions	B - 7 B - 8 B - 9 B - 10		
	Total Current liabilities and Provisions			
	TOTAL LIABILITIES			
4 - 10 4 - 11	ASSETS Fixed Assets Gross Block Less: Accumulated Depreciation	B - 11		
4 - 12	Net Block Capital Work-in-Progress			
	Total Fixed Assets			
4 - 20 4 - 21	Investments Investment - Municipal Fund Investments - Other Funds	B - 12 B - 13		
	Total Investments			
4 - 30 4 - 31 4 - 32	Current Assets, Loans and Advances Stock in Hand (Inventories) Sundry Debtors (Receivables) Gross Amount Outstanding Less: Accumulated provision against bad and doubtful Receivables	B - 14 B - 15		
4 - 40 4 - 50 4 - 60 4 - 61	Net Amount Outstanding Prepaid Expenses Cash and Bank Balances Loans, Advances and Deposits Less: Accumulated Provision against Loans Net Amount Outstanding.	B - 16 B - 17 B - 18		
	Total Current Assets, Loans & Advances			
4 - 70 4 - 80	Other Assets Miscellaneous Expenditure (to the extent not written off)	B - 19 B - 20		
	TOTAL ASSETS			

Contd...

The various schedules to the Balance Sheet have been provided below:

Schedule B-1: Municipal (General) Fund (Code No. 310)

Code No.	Particulars	Opening balance as per the last account (Rs.)	Additions during the year * (Rs.)	Total (Rs.)	Deductions during the year** (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
310 - 10	Municipal Fund					
310 - 90	Excess of Income & Expenditure					
	Total Municipal Fund					

\*Addition includes contributions towards the fund. Adjustments to Opening Balance Sheet and also excess of income over expenditure.

\*\* Deduction includes contributions from the fund. Adjustments to Opening Balance Sheet and also excess of expenditure over the income.

Schedule B-2: Earmarked Funds

Schedule B-2: Special Funds/Sinking Fund/Trust or Agency Fund (Code No. 311)

Amount in Rs.

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Special Fund	General Provident Fund
Code No.							
(a) Opening Balance							
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund							
(ii) Interest/Dividend earned on Special Fund Investments							
(iii) Profit on disposal of Special Fund Investments							
(iv) Appreciation in Value of Special Fund Investments							
(v) Other addition (Specify nature)							
Total (b)							
Total (a+b)							
(c) Payments out of funds							
(i) Capital expenditure on							

Contd...

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund	General Provident Fund
Code No.							
Fixed Assets*							
Others							
Sub-total							
(ii) Revenue Expenditure on Salary, W ages and Allowances etc. Rent Other administrative charges							
Sub-total							
(iii) Other: Loss on disposal of Special Fund Investments Diminution in Value of Special Fund Investments Transferred to Municipal Fund							
Sub-total							
Total of (i+ii+iii) (c)							
Net balance at the year end - (a+b)-(c)							
Grant Total of Special Funds							

## Note:

All funds are to be shown as separate fund either in the schedule or in a separate schedule with the corresponding indication in the balance sheet under "Funds" on liability side.

## 1. Additions during the year :

- Addition to Pension Fund would be out of the "Transfer to Funds" from Income and Expenditure Account as per the accounting principles.
- Addition to General Provident and Contributory Provident Fund are the deductions from salary.
- Interest from investments of Funds would be added to respective Funds.

## 2. Deductions during the year :

- Deductions from Pension Fund means payments made on account of Pension/Family pension.
- Deduction from Gross Provident Fund/Contributory Provident Fund - Advances/Withdrawals.

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Schedule B-3: Reserves (Code No. 312)

Code No.	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
312 - 10	Capital Contribution					
312 - 11	Capital Reserve					
312 - 20	Borrowing Redemption Reserve					
312 - 30	Special Funds (Utilised)					
312 - 40	Statutory Reserve					
312 - 50	General Reserve					
312 - 60	Revaluation Reserve					
	Total Reserve funds					

Schedule B-4: Grants &amp; Contribution for Specific Purposes [Code No. 320]

Amount in Rs.

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organisations	Others
Code No							
(a) Opening Balance							
(b) Additions to the Grants *							
(i) Grant received during the year							
(ii) Interest/Dividend earned on Grant Investments							
(iii) Profit on disposal of Grant Investments							
(iv) Appreciation in Value of Grant Investments							
(v) Other addition (Specify nature)							
Total (b)							
Total (a+b)							
(c) Payments out of funds							
(i) Capital expenditure on Fixed Assets*							
Others							
Sub-total							

Contd...

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organisations	Others
Code No.							
(ii) Revenue Expenditure on Salary, Wages and Allowances etc. Rent Other Administrative Charges							
Sub-total							
(iii) Other: Loss on disposal of Grant Investments Diminution in Value of Grant Investments Grants Refunded							
Sub-total							
Total (c) [i+ii+iii]							
Net balance at the year end - (a+b)-(c)							
Total Grants & Contribution for Specific Purposes							

Note:

Plan funds received from Central/ State Government are to be shown as grant funds and not to be mixed up with earmarked fund'.

\* For transferring completed capital assets, expenditure incurred will be capitalised and assets will be taken to Fixed Assets schedule (B-I I) and Capital contribution will be increased by the same amount.

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Schedule B-5: Secured Loans (Code No. 330)

Amount in Rs.

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
330 - 10	Loans from Central Government		
330 - 20	Loans from State Government		
330 - 30	Loans from Govt. bodies & Associations		
330 - 40	Loans from international agencies		
330 - 50	Loans from Banks & other Financial Institutions		
330 - 60	Other Term Loans		
330 - 70	Bonds & Debentures		
330 - 80	Other Loans		
	Total Secured Loans		

Notes:

1. The nature of the Security shall be specified in each of these categories.
2. Particulars of any guarantees given shall be disclosed.
3. Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption.
4. Rate of Interest and Original Amount of loan and outstanding can be provided for every loan under each of these categories separately.
5. For loans disbursed directly to an Executing Agency, please specify the name of the Project for which such loan is raised.

Schedule B-6: Unsecured Loans (Code No. 331)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
331 - 10	Loans from Central Government		
331 - 20	Loans from State Government		
331 - 30	Loans from Govt. bodies & Associations		
331 - 40	Loans from international agencies		
331 - 50	Loans from Banks & other Financial Institutions		
331 - 60	Other Term Loans		
331 - 70	Bonds & Debentures		
331 - 80	Other Loans		
	Total Un-Secured Loans		

Note:

Rate of Interest and Original Amount of loan and outstanding can be provided for every loan under each of these categories separately.

Schedule B-7: Deposits Received (Code No. 340)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340 - 10	From Contractors/Suppliers		
340 - 20	From Revenues		
340 - 30	From Staff		
340 - 80	From Others		
	Total deposits received		

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## Schedule B-8: Deposits Works [Code No 341]

Amount in Rs.

Code No.	Particulars	Opening balance as the beginning of the year Amount (Rs.)	Additions during the current year Amount (Rs.)	Utilisation/ expenditure Amount (Rs.)	Balance outstanding at the end of the current year Amount (Rs.)
1	2	3	4	5	6
341 - 10	Civil works				
341 - 20	Electrical works				
341 - 80	Others				
	Total of deposit works				

Note:

1. The amount received from the department on whose behalf the deposit works have been undertaken would appear in col. 4.
2. Expenditure incurred including percentage (departments) charges would appear in col. 5.
3. Balance as in col. 6 would appear in the balance sheet as a liability.

## Schedule B-9: Other Liabilities (Sundry Creditors) [Code No. 350]

Amount in Rs.

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
350 - 10	Creditors		
350 - 11	Employee Liabilities		
350 - 12	Interest Accrued and Due		
350 - 20	Recoveries Payable		
350 - 30	Government Dues Payable		
350 - 40	Refunds Payable		
350 - 41	Advance Collection of Revenues		
350 - 80	Others		
	Total Other Liabilities (Sundry Creditors)		

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Schedule B-10: Provisions [Code No. 360]

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
360 - 10	Provision for Expenses		
360 - 20	Provision for Interest		
360 - 30	Provision for Other Assets		
	Total Provisions		

Schedule B-11: Fixed Assets [Code No. 410 &amp; 411]

Amount in Rs.

Code No.	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period \$	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period \$	Deductions during the period	Total at the end of the year	At the end of current year	At the end of previous year
1	2	3	4	5	6	7	8	9	10	11	12
410 - 10	Land										
410 - 20	Buildings										
410 - 30	Infrastructure Assets										
410 - 31	Roads and Bridges										
410 - 32	Sewerage and drainage										
410 - 33	Waterways										
410 - 33	Public Lighting										
410 - 40	Other assets										
410 - 50	Plants & Machinery										
410 - 60	Vehicles										
410 - 70	Office & other equipment										
410 - 80	Furniture, fixtures, fittings and electrical appliances										
410 - 80	Other fixed assets										
	Total										

\$- Additions include fixed assets created out of earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4.

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## Additional disclosures to the Schedule:

- i Value of fixed assets under dispute or litigation shall be provided. The status of the legal case as at the reporting date of the financial statements shall also be mentioned.
- i The details & value of assets, which are not yet physically identified/traced, shall be disclosed separately.
- iii. Details and value of assets under leases and hire purchase needs to be disclosed as a note.

## Note:

- 1. Gross Block means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year. For instance, the opening balance as on 1st April, 2004 shall be equal to the closing asset balance as on 31<sup>st</sup> March, 2004.
- 2. Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.
- 3. Buildings include office and works buildings, commercial buildings, residential buildings, school and college buildings, hospital building, public buildings temporary structures and sheds, etc.
- 4. Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.
- 5. Sewerage and drainage include sewerage lines, storm water drainage lines and other similar drainage system.
- 6. Waterworks include water storage tank, water wells, bore wells, Water pumping station, Water transmission & distribution system, etc.
- 7. No depreciation is to be charged on "Land".

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Schedule B-12: Investments - General Fund (Code No. 420)

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year	Previous year
				Carrying Cost (Rs.)	Carrying Cost (Rs.)
1	2	3	4	5	6
420 - 10	Central Government Securities				
420 - 20	State Government Securities				
420 - 30	Debentures and Bonds				
420 - 40	Preference Shares				
420 - 50	Equity Shares				
420 - 60	Units of Mutual Funds				
420 - 80	Other Investments				
	Total of Investments General Fund				

Amount in Rs.

1. Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the U.B.
2. Provide break-up of other investments as applicable.
3. Aggregate amount of quoted investments and also market value thereof shall be disclosed. Aggregate amount of unquoted investments shall also be disclosed.

Schedule B-13: Investments - Other Funds (Code No. 421)

Amount in Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year	Previous year
				Carrying Cost (Rs.)	Carrying Cost (Rs.)
1	2	3	4	5	6
421 - 10	Central Government Securities				
421 - 20	State Government Securities				
421 - 30	Debentures and Bonds				
421 - 40	Preference Shares				
421 - 50	Equity Shares				
421 - 60	Units of Mutual Funds				
421 - 80	Other Investments				
	Total of Investments Other Funds				

1. Insert the other Heads of Account and the corresponding Codes of Account for other investments made by the U.B.
2. Provide break-up of other investments as provided for General Fund Investments.

Schedule B-14: Stock in Hand (Inventories) (Code No. 430)

Amount in Rs.

Code No.	Particulars	With whom invested	Face value (Rs.)	Current year	Previous year
				Carrying Cost (Rs.)	Carrying Cost (Rs.)
1	2	3	4	5	6
430 - 10	Stores				
430 - 20	Loose Tools				
430 - 30	Others				
	Total Stock in hand				

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## Schedule B-15: Sundry Debtors (Receivables) [Code No. 431]

					Amount in Rs.
Code No.	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
1	2	3	4 (Code No. 432)	5 = 3-4	6
431-10	Receivables for Property Taxes				
431-91	Less than 5 years *				
	More than 5 years*				
	Sub-total				
431-91	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Pronei-tv Taxes				
431-19	Receivable of Other Taxes				
	Less than 3 years*				
	More than 3 years*				
431-99	Sub-total				
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes				
431-20	Receivables of Cess Income				
	Less than 3 years*				
	More than 3 years*				
	Sub-total				
431-30	Receivables for Fees and User Charges				
	Less than 3 years*				
	More than 3 years*				
	Sub-total				
431-40	Receivables from Other Sources				
	Less than 3 years*				
	More than 3 years*				
	Sub-total				
431-50	Receivables from Government				
	Total of Sundry Debtors (Receivables)				

## Note:

The provision made against accrual items would not affect the opening/closing balances of the Demand and Collection Ledgers for the purpose of recovery of dues from the concerned parties/ individuals.

\*Break up for provision for outstanding revenues are given in column 4.

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Schedule B-16: Prepaid Expenses [Code No. 440]

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
440-10	Establishment		
440-20	Administrative		
440-30	Operations & Maintenance		
	Total Prepaid expenses		

Amount in Rs.

Schedule B-17: Cash and Bank Balances [Code No. 450]

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
450-10	Cash		
	Balance with Bank - Municipal Funds		
450-21	Nationalised Banks		
450-22	Other Scheduled Banks		
450-23	Scheduled Co-operative Banks		
450-24	Post Office		
	Sub-total		
450-41	Balance with Bank - Special Funds		
450-42	Nationalised Banks		
450-43	Other Scheduled Banks		
450-44	Scheduled Co-operative Banks		
	Post Office		
	Sub-total		
450-61	Balance with Bank - Grant Funds		
450-62	Nationalised Banks		
450-63	Other Scheduled Bank		
450-64	Scheduled Co-operative Banks		
	Post Office		
	Sub-total		
	Total Cash and Bank balances		

Amount in Rs.

Schedule B-18: Loans, Advances and Deposits [Code 460]

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
460-10	Loans and Advances to employees		
460-20	Employees Provident Fund Loans		
460-30	Loans to Others		
460-40	Advance to Suppliers and Contractors		
460-50	Advance to Others		
460-60	Deposit with External Agencies		
460-80	Other Current Assets		
	Sub-Total		
461-	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]		
	Total Loans, Advances and Deposits		

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Schedule B-18 (a) : Accumulated Provisions against Loans, Advances and Deposits (Code No. 461)

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
461-10	Loans to Others		
461-20	Advances		
461-30	Deposits		
	Total Accumulated Provision		

Note: The totals of this Schedule should be equalling to the amount as per the total in Schedule B-18

Schedule B-19: Other Assets [Code No. 470]

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
470-10	Deposit w orks		
470-20	Other asset control accounts		
	Total Other Assets		

Schedule B-20: Miscellaneous Expenditure (to the extent not written off) [Code No. 480]

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
480-10	Loan Issue Expenses Deferred		
480-20	Discount on Issue of Loans		
480-30	Deferred Revenue		
480-90	Expenses Others		
	Total Miscellaneous expenditure		

Notes to the Accounts:-

The Annual Statements of Accounts viz. Receipt & Payment A/c, Income & Expenditure A/c and Balance sheet shall be supported with the 'Notes to Accounts' comprising statement of significant Accounting policies adopted, details of contingent liabilities and disclosures like material features, transactions of non-recurring nature or transactions of exceptional nature.

## M. A. CODE FORM 31

[ Rule No. 46.1 &amp; 46.2 ]

\_\_\_\_\_ Name of the Municipal Council

REGISTER OF BILLS FOR PAYMENT FOR THE YEAR \_\_\_\_\_

Sr. No.	Date of presentation by the Supplier/ /Department *	Name of Party/ /Department *	Particulars	Amount of Bill (Rs.)	Initials of Authorised Officer	Date of Sanction	Voucher No.	Amount Sanctioned (Rs.)	Date of Payment or Issue of cheque	Amount Disallowed (Rs.)	Balance outstanding at the end of the year (Rs.)	Reason for delay in payment	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

\* In respect of the register maintained at the Accounts Department, mention the date of presentation of the bill by the concerned department and the name of the department.

Note : For each entry made, record the Name, Designation and Signature of the person making the statement and the person checking the entry.

M. A. CODE FORM 32.1

[ Rule No. 46.1 ]

\_\_\_\_\_  
Name of the Municipal Council

PAYMENT ORDER

(For Works Bills)

Bill No. : \_\_\_\_\_

Bill Date : \_\_\_\_\_

Work Order No. : \_\_\_\_\_ Dt. : \_\_\_\_\_

Name of the Contractor : \_\_\_\_\_

Source of Finance : \_\_\_\_\_

Account Head : \_\_\_\_\_

1) Budget Provision : \_\_\_\_\_

2) Bills cleared till now : \_\_\_\_\_ \*

3) Current Bill : \_\_\_\_\_

4) Total including this Bill : \_\_\_\_\_ (2+3)

5) Unspent Balance : \_\_\_\_\_ (1-4)

\*(Last Bill No./Date of M/s. : \_\_\_\_\_)

The Bill is admitted and passed for payment as follows; as the work is satisfactorily completed as specified in the order. The measurements are recorded in the N. B. No. : \_\_\_\_\_ Page No. \_\_\_\_\_

Gross amount of the Bill in figures Rs. \_\_\_\_\_  
Rupees \_\_\_\_\_

in words

By adjustment Rs. \_\_\_\_\_ towards \_\_\_\_\_  
\_\_\_\_\_

Net amount payable to the claimant in figures Rs. \_\_\_\_\_ in words Rupees \_\_\_\_\_

Signature of the Departmental Head

Signature of the Commissioner/Chief Officer

Date :

Date :

Instructions :

- 1 A payment order shall be prepared by the Department concerned.
- 2 The Accountant shall note the Payment Order No. in the payment voucher.

M. A. CODE FORM 32.2

[ Rule No. 46.1 ]

\_\_\_\_\_Name of the Municipal Council

PAYMENT ORDER

(For Purchase of material)

Name of the Dept. \_\_\_\_\_

Bill No. : \_\_\_\_\_

Bill Date : \_\_\_\_\_

Purchase Order No. : \_\_\_\_\_ Dt. : \_\_\_\_\_

Name of the Supplier: \_\_\_\_\_

Source of Finance: \_\_\_\_\_

Account Head: \_\_\_\_\_

1) Budget Provision: \_\_\_\_\_

2) Bills Cleared till now: \_\_\_\_\_ \*

3) Current Bill: \_\_\_\_\_

4) Total including this Bill: \_\_\_\_\_ (2+3)

5) Unspent Balance: \_\_\_\_\_ (1-4)

\*(Last Bill No./Date of M/s. : \_\_\_\_\_)

The Bill is admitted and passed for payment as follows; as the material shown in the Bill is received in good condition, as per specifications laid down in the aforesaid order. The material credited into the stores vide Stores Receipt No. \_\_\_\_\_ dated \_\_\_\_\_ /the material directly used for \_\_\_\_\_ work./ /Entered in the Stock Register at Page No. \_\_\_\_\_. (Delete which is not applicable).

Gross amount of the Bill in figures Rs. \_\_\_\_\_  
in words Rupees \_\_\_\_\_

By adjustment Rs. \_\_\_\_\_ towards \_\_\_\_\_  
\_\_\_\_\_

Net amount payable to the claimant in figures Rs. \_\_\_\_\_ in words Rupees \_\_\_\_\_

Signature of the Departmental Head

Signature of the Commissioner/Chief Officer

Date :

Date :

Instructions :

- 1 A payment order shall be prepared by the Department concerned.
- 2 The Accountant shall note the Payment Order No. in the payment voucher.



M. A. CODE FORM 32.3

[ Rule No. 46.1 ]

\_\_\_\_\_ Name of the Municipal Council

PAYMENT ORDER

(For Misc. Expenses)

Bill No. : \_\_\_\_\_

Bill Date : \_\_\_\_\_

Work Order No. : \_\_\_\_\_ Dt. : \_\_\_\_\_

Name of the Payee/Agency : \_\_\_\_\_

Source of Finance : \_\_\_\_\_

Account Head : \_\_\_\_\_

1) Budget Provision : \_\_\_\_\_

2) Bills Cleared till now : \_\_\_\_\_ \*

3) Current Bill : \_\_\_\_\_

4) Total including this Bill : \_\_\_\_\_ (2+3)

5) Unspent Balance : \_\_\_\_\_ (1-5)

\*(Last Bill No./Date of M/s. : \_\_\_\_\_)

The Bill is admitted and passed for payment as follows; as the claims are found to be in order.

Enter in the Register of \_\_\_\_\_ at Page No. \_\_\_\_\_.

Gross amount of the Bill in figures Rs. \_\_\_\_\_

in words Rupees \_\_\_\_\_

By adjustment Rs. \_\_\_\_\_ towards \_\_\_\_\_

Net amount payable to the claimant in figures Rs. \_\_\_\_\_ in words Rupees \_\_\_\_\_

Signature of the Departmental Head

Date :

Signature of the Commissioner/Chief Officer

Date :

Instructions :

- 1 A payment order shall be prepared by the Department concerned.
- 2 The Accountant shall note the Payment Order No. in the payment voucher.
- 3 This is to be used for Telephone Bills / Electricity Bills/Training Expenses etc. and for petty items where any order is not placed.

## M. A. CODE FORM 33

[ Rule No. 46.4 ]

\_\_\_\_\_ Name of the Municipal Council

REGISTER OF ESTABLISHMENT CLAIMS FOR THE YEAR \_\_\_\_\_

Sr. No.	Date of presentation by the employee	Name of employee	Particulars	Amount of Bill (Rs.)	Initials of Authorised Officer	Date of Sanction	Voucher No.	Amount Sanctioned (Rs.)	Date of Payment or Issue of cheques	Amount Disallowed (Rs.)	Balance outstanding at the end of the year (Rs.)	Reason for delay in Payment	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

## M. A. CODE FORM 34

[Rule No. 47.2]

\_\_\_\_\_Name of the Municipal Council

## CONTROL REGISTER OF CHEQUE BOOKS

Receipt					Issue			Return of used Cheque Book		
Date	Name of the Bank	Cheque Book No.	Nb. of Cheques		Name & Designation of Person/ /Officer verify- ing/counting cheques	To whom Issued			Date	Name & Designation
			From	To		Name & Designation	Date	Signature of person receiving cheque books		
1	2	3	4		5	6	7	8	9	10

Note :- Receipt entries to be made as soon as Cheque Book is obtained from the Bank.

## M. A. CODE FORM 35

[Rule No. 47.6]

\_\_\_\_\_  
Name of the Municipal Council

## CHEQUE ISSUE REGISTER

Sr. No.	Date	Bank Pay- ment Voucher No. & Date	Payment Order Number & Date	Name of the Payee	Nature of Payment	Cheque/ /Draft Nb.	Date of the Cheque/ /Draft	Amount  (Rs.)	Entered by	Signature of the First Authorised Signatory	Signature of the Second Authorised Signatory	Date of Issue of Cheque/ /Draft	Signature of the Recipi- ent of Cheque/ /Draft	Date of Clearance	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

## M. A. CODE FORM 36

[Rule No. 48]

\_\_\_\_\_ Name of the Municipal Council

## STALE CHEQUES REGISTER

Sr. No.	Stale Cheque No. & Date	Amount Rs.	Name of the Bank	In whose favour Cheque was drawn	Voucher No. & Date	Details of fresh cheque issued Cheque No./Date and Name of the Bank	Fresh voucher No. & Date	Entered by	Checked by	Remarks*
1	2	3	4	5	6	7	8	9	10	11

\* In remarks column give details of Adjustment Voucher No./Date under which stale cheque entry was made.

## M. A. CODE FORM 37

[Rule No. 49]

\_\_\_\_\_ Name of the Municipal Council

## DISHONoured CHEQUES REGISTER

Sr. No.	Date of receipt of cheque from Bank	Amount Rs. p.	Bank on which cheque drawn	Drawer's Name	Reason for Dishonour	Original Receipt No./Date	Adj. Voucher No.	Action taken in raising a fresh claim	Fresh/New Receipt No. and Date	Entered by	Checked by
1	2	3	4	5	6	7	8	9	10	11	12

## M. A. CODE FORM 38

[Rule No. 50]

\_\_\_\_\_ Name of the Municipal Council

## Factors necessitating Bank Reconciliation

Reconciliation factors	Effect on Cash Book bank balance	Effect on bank balance as per Pass Book
Cheques issued but not presented for payment	Bank balance reduces by that amount	No effect
Cheques deposited but not cleared	Bank balance increases by that amount	No effect
Cheques received but not deposited	Bank balance increases to the extent of cheque received but not deposited	No effect
Debit of charges by Bank for any services rendered	No effect	Bank balance reduces to the extent of charges levied
Direct deposit of amount in the Bank account	No effect	Bank balance increases to the extent of deposit
Interest allowed and credited by the Bank	No effect	Bank balance increases to the extent of interest credited
Payment by the Bank in respect of standing instructions given to the Bank	No effect	Bank balance reduces to the extent of the payment made
Fixed Deposit or any other sum directly credited by Bank to the account	No effect	Bank balance increases to the extent of money credited
Any other reason which may result in difference between Bank balance as per Cash Book and Pass Book .		

Contd...

## Bank Reconciliation Statement for Bank as on

Particulars	Amount (Rs.)	Amount (Rs.)
Bank Balance as per Cash Book		
Add: Cheques issued but not presented into Bank (a cheque-wise list to be appended)		
Add: Cheques drawn but not actually issued to parties (a list to be appended)		
Add: Cheque issued and payment stopped by ULB (a list to be appended)		
Add: Credits of investment proceeds in Bank (e.g. Fixed Deposits) accounted by the Bank but not accounted for in Cash Book		
Add: Amount (Cash or Cheque) deposited by the depositor(s) into Bank but not accounted for in Cash Book		
Add: Credit given by Bank either for interest or for any other account but not accounted for in Cash Book		
Sub-total		
Less: Cheques Deposited but not cleared		
Less: Payments directly made by the Bank but not accounted for in Cash Book		
Less: Cheques deposited but dishonoured		
Less: Service Charges/Bank Charges or any other charge levied by the Bank but not accounted for in Cash Book		
Bank Balance as per Pass Book/Bank Statement		



M. A. CODE FORM 39

[Rule No. 51 & 61.3]

\_\_\_\_\_  
Name of the Municipal Council

(For Octroi Collection at Naka)

Octroi Receipt

Book No.  
Receipt No.                      Naka                      Municipal Council  
Name of                      Importer / Owner  
Address

Description of goods	Kind of conveyance or load	Weight or value	Rate of Octroi		Amount of Octroi paid Rs.      P.
			Amount (a)	Per (b)	
1	2	3	4		5
Vide Serial No. in Railway invoice Register/Customs Manifesto Form No. 25 (in respect of goods imported by rail/steamer)					
Total .....					

Total Rupees (in words)  
Time of Import

Date                      20

Toll Receipt No.  
Wheel Tax Plate No.

Signature of Naka Clerk

Octroi Receipt

Book No.  
Receipt No.                      Naka                      Municipal Council  
Name of                      Importer / Owner  
Address

Description of goods	Kind or conveyance or load	Weight or value	Rate of Octroi		Amount of Octroi paid Rs.      P.
			Amount (a)	Per (b)	
1	2	3	4		5
Vide Serial No. in Railway invoice Register/Customs Manifesto Form No. 25 (in respect of goods imported by rail/steamer)					
Total .....					

Total Rupees (in words)  
Time of Import

Date                      20

Toll Receipt No.  
Wheel Tax Plate No.

Signature of Naka Clerk

Name of the Municipal Council

Receipt for deposit in lieu of Octroi

Book No.

Naka

Name of Depositor :

Address :

Receipt No.

.....Municipal Council

Description of goods	Number of packages or boxes	Rate of deposit		Deposit received
		Amount (a)	Per (b)	
1	2	3		4
		Rs.	Rs.	Rs. Rs.
Total				

Total Rupees (in words)

Time of Import

Date 20

Toll Receipt No.

Wheel Tax Plate No.

Signature of Naka Clerk

Receipt for deposit in lieu of Octroi

Book No.

Naka

Name of Depositor :

Address :

Receipt No.

.....Municipal Council

Description of goods	Number of packages or boxes	Rate of deposit		Deposit received
		Amount (a)	Per (b)	
1	2	3		4
		Rs.	Rs.	Rs. Rs.
Total				

Total Rupees (in words)

Time of Import

Date 20

Toll Receipt No.

Wheel Tax Plate No.

Signature of Naka Clerk

[Reverse of Form 40]

Octroi Superintendent's Order

Claim admitted or barred by time (vide Receipt No. \_\_\_\_\_)

Pay Rs. \_\_\_\_\_ (Rs. \_\_\_\_\_)

in cash from the Permanent Advance

Octroi Superintendent

Payee's acknowledgment

I acknowledge receipt of the amount entered on the payment order, namely, Rs. \_\_\_\_\_ (Rs. \_\_\_\_\_)

Signature of payee

- 
- Note: 1 The invoice for the goods mentioned in the receipt should be produced within \_\_\_\_\_ days from the date of import.  
Note: 2 The claim for refund of deposit should be made at the Head Octroi office within \_\_\_\_\_ days from the date of production of the invoice for the goods.  
Note: 3 Failure to comply with the instructions contained in either of the above notes shall entail forfeiture of deposit.



M. A. CODE FORM 42

[Rule No. 53, 63.2, 68(3), 85.3 & 96]

\_\_\_\_\_ Name of the Municipal Council

Challan for remittance of Collections (Tax/Octroi/Toll/Pilgrim Tax/Misc. Revenue)

Naka or Station \_\_\_\_\_

Date :

W and or Circle

Receipt Nos.	Particulars of tax	Account Head	Amount
1	2	3	4
<div>Total (in figures &amp; W ords) _____</div>			

Submitted to the \_\_\_\_\_ for verification and credit of Rs. \_\_\_\_\_ to municipal funds.

Collection Clerk

Checked and agreed with the total in the Collection register , the entries wherein were compared with the duplicates of receipts.

Superintendent \_\_\_\_\_

Inspector

Cash received.

Examined and entered.

Treasurer

Accountant

Head of Municipal Office

## M. A. CODE FORM 43

[Rule No. 54]

\_\_\_\_\_ Name of the Municipal Council

Serial No. \_\_\_\_\_

Challan for remittance of Octroi Deposit Collections.

Naka									
To be filled up by Naka Clerk									
Serial No.	Date	Receipt No.	Name and address of importer or owner	Description of goods	Number of packages or boxes	Rate of Deposit		Amount of deposit recovered	Valuation of packages or boxes
						Amount	Rate		
1	2	3	4	5	6	7	8	9	10

To be filled at the Head Octroi Office									
Date of production of invoice	Date of repayment	Serial No. in payment Register	Octroi payable or adjusted	Receipt No. and date	Balance due to depositor	Total amount repaid	Deficiency paid by depositor	Initials of Officer	Remarks
11	12	13	14	15	16	17	18	19	20

Submitted to the Octroi Superintendent for verification and credit of the amount to the municipal funds.

Date \_\_\_\_\_

Naka Clerk

Checked and agreed with the duplicate of receipts issued by the Naka Clerk.

Date \_\_\_\_\_

Cash received and entered in \_\_\_\_\_

Date \_\_\_\_\_

Treasurer

Octroi Superintendent.

Accountant

Head of Office

M. A. CODE FORM 44

[Rule No. 55]

\_\_\_\_\_ Name of the Municipal Council  
(For Outdoor transactions)

Octroi Receipt

Book No.

Receipt No.

..... Municipal Council

Name of Importer / Owner

Address :

Number and date of receipt and name of Naka from which imported	Description of goods	Weight, number or value		Octroi duty		Difference of Octroi recovered
		At Naka	By Octroi Inspector	Paid by Naka	Payable	
				Rs.	Rs.	Rs.
1	2	3	4	5	6	7

Total.....

Total Rupees (in words)

Date

Signature of Octroi Inspector

Octroi Receipt

Book No.

Receipt No.

..... Municipal Council

Name of Importer / Owner

Address :

Number and date of receipt and name of Naka from which imported	Description of goods	Weight, number or value		Octroi duty		Difference of Octroi recovered
		At Naka	By Octroi Inspector	Paid by Naka	Payable	
				Rs.	Rs.	Rs.
1	2	3	4	5	6	7

Total Rupees (in words)

Date

Signature of Octroi Inspector

## M. A. CODE FORM 45

[Rule No. 56.1 &amp; 56.2]

\_\_\_\_\_ Name of the Municipal Council

Railway Invoice Register for the year 20 - 20

Serial No.	Date	Nb. and date of Railway Receipt	Place from which despatched	Name of consignor	Name of addressee	Description of goods	Nb. of Packages	W eight	Value as per declaration or Invoice	Rate of Octroi  Rs.	Octroi actually charged  Rs.	Nb. of Octroi receipts with date of collection	Initials of Octroi Superin- tendent	Re- marks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15



Octroi Superintendent's Collection Register for the year 20 -20  
Tax

[illegible]

M. A. CODE FORM 47

[ Rule No. 58.2 ]

\_\_\_\_\_ Name of the Municipal Council

Challan for remittance of Octroi to the Municipal Office

Serial No.

Date

On what account	Amount		Details of money remitted
	Rs.	P.	
Octroi ... - - - - -			
Octroi deposits - - - - -			
Transit goods deposits - - - - -			
Toll ... - - - - -			
Total			

Please receive the above amount and credit it to the Municipal funds and acknowledge receipt in my remittance book.  
Cash received, examined and entered Treasurer.

Cash received \_\_\_\_\_ Designation \_\_\_\_\_

Examined and entered \_\_\_\_\_

Treasurer \_\_\_\_\_ Accountant \_\_\_\_\_

Head of Municipal Office \_\_\_\_\_

[Rule No. 59]

## Counterfoil of Transit Pass

Book No. Naka Municipal Council

Receipt No.

Name of Importer / Owner

Address :

Particulars of goods	Kind of conveyance or load	W eight number or value	<u>Date of Octroi</u>		Amount deposited in Lieu of Octroi
			Amount	Per	

Total.....

Time of Import

Name of Export Naka

Date

20

Initials of Naka Clerk

## Transit Pass

Book No. Naka Municipal Council

Receipt No.

Name of Importer / Owner

Address :

Particulars of goods	Kind of conveyance or load	W eight number or value	<u>Date of Octroi</u>		Amount deposited in Lieu of Octroi
			Amount	Per	

Total.....

Time of Import

Name of Export Naka

Date

20

Initials of Naka Clerk

[Reverse of Form 48]

Certified that I have checked the goods and filled in the blank columns of the receipt on the reverse and that the goods  
passed out of the Naka at a.m. / p.m. today.

Date 20 Signature of Export Naka Clerk.

Octroi Superintendent's order.

Claim admitted or barred by time- Vide receipt attached (No. )

Pay Rs. (Rs. ) in cash from the Permanent Advance.

Date 20 Octroi Superintendent

Payee's acknowledgement.....

I acknowledge receipt of the amount entered in the payment order, namely,

Rs. (Rs. \_\_\_\_\_)

Signature of payee

Notes: - 1 The goods should be exported within \_\_\_\_\_ hours/days of import from the \_\_\_\_\_ Naka mentioned in the receipt.

2 If the refund of deposit is payable at the Head Octroi, it should be claimed within \_\_\_\_\_ days.

3 Failure to comply with the instructions in either of the notes 1 or 2 shall entail forfeiture of deposit.

M. A. CODE FORM 49  
[Rule No. 60]

Coupon

Serial No.

Form of application for refund of Octroi on goods exported from the Municipal Council

Name and address of Exporter

Name and address of representative

To be filled up by the Exporter									To be filled up by the Verifying Officer				Application Nb.
Original import receipts No., date and amount	Descrip- tion of goods to be exported	Quantity number or value	Place to which the goods are to be exported	Name of consignee and his address	Name of naka at which goods are to be exported	Probable date and hour of export	Nb. of separate packages	Means of conveyance	Net quantity number of value	Rate of O ctroi Per Amount	Amount of refund	Deduction if any	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
													(See reverse)

I intend exporting the goods mentioned above from the Municipality.  
Please refund the duty thereon to Shri

Date 20

Signature of Exporter or authorised representative

Date of Receipt

Initials of Refund Officer

Endorsement by Verifying Officer

I have as far as possible examined the goods mentioned in  
this application and made entries in columns 10 to 13.  
I have this day at ..... a.m. satisfied  
..... p.m.  
myself that they agree with the details of the  
applications.

Verifying Officer

[Reverse of M. A. CODE FORM 49]

Endorsement by Export Naka Clerk

I certify that the packages were examined by me and that the seals placed on them at the Municipal Office were unbroken, and that the packages actually

passed out of Municipal limits at ..... am  
..... pm on

Report of the Refund Clerk

Checked and agreed with the Refund Ledger.

(The exporter has produced railway receipt  
No. \_\_\_\_\_ dt. \_\_\_\_\_ in proof of export).

Date :

Refund Clerk

Export Naka Clerk at B

Order of the Disbursing Officer

Claim admitted. Pay Rupees \_\_\_\_\_ (Rs.)

Date 20

(Signature)

Payee's acknowledgement

I acknowledge receipt of the amount entered in the  
payment order, namely, Rs. \_\_\_\_\_ (Rs. \_\_\_\_\_)

Signature of payee

Certified that the packages containing  
goods mentioned in this application have  
actually passed out of the municipal  
limits at ..... am  
..... p.m. on

Export Naka Clerk at B

SERIES I No. 5

OFFICIAL GAZETTE — GOVT. OF GOA  
(EXTRAORDINARY)

335  
7TH MAY, 2007



\_\_\_\_\_ Name of the Municipal Council

Declaration Form for goods imported by a mercantile firm in account with the municipal station  
public body

To

The clerk at Naka

Sir,

Please permit to be imported by Naka the following goods as per

Invoice and Railway Goods Receipt No. \_\_\_\_\_ dated \_\_\_\_\_ produced herewith and pass therefore :-  
Customs import entry

To be filled in by the Importer				To be filled in at the Head Octroi Office		
Name of firm or body importing goods	No. and description of packages	Description of goods	Weight, number or value	Rate of Octroi		Amount of octroi duty recoverable
				Per	Amount	
				Total .....		
<p>I do hereby declare that the contents of this application have been truly stated.</p> <p style="text-align: right;">Signature of Manager</p> <p>Verified and Pass issued vide No. _____</p> <p>dated _____ Naka Clerk</p>				<p>Dues entered in _____ Account</p> <p>Current</p> <p>Date _____</p> <p style="text-align: right;">Octroi Superintendent</p>		



M. A. CODE FORM 52

[ Rule No. 61.1 ]

Pass to be issued to Account Current Holder

\_\_\_\_\_ Name of the Municipal Council

Book No.                      Naka                      No.

Counterfoil of pass.

(Account Current)

Book No.                      Naka

Pass for goods imported by Firm in  
Body

(Account Current)

Name of Firm or Body

Description	No. and description of packages	Description of goods	Weight number or value
	1	2	3

Date                                      Naka Clerk

Date                                      Naka Clerk

## M. A. CODE FORM 53

[Rule No. 61.3]

\_\_\_\_\_ Name of the Municipal Council

Account Current with Firms or Public Bodies for Octroi dues from them

Name \_\_\_\_\_

Dr.

Cr.

Date	Serial No. of Decla- ration	No. and descrip- tion of package	Descrip- tion of goods	W eight Number of value	Rate of Octroi		Amount of Octroi duty recover- able	Initials of Octroi Superin- tendent	Date	Bill		Octroi Receipt	Amount	Initials of Octroi Super- intendent	Remarks
					Amount	per				Date	Nb.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14		

## M. A. CODE FORM 54

[Rule No. 63.1.1]

\_\_\_\_\_ Name of the Municipal Council

Toll Tax Tickets

Book No.: \_\_\_\_\_ Toll Receipt No.: \_\_\_\_\_

Naka: \_\_\_\_\_

Name: \_\_\_\_\_

Face Value

Rupees \_\_\_\_\_ (Rs. \_\_\_\_\_)

Time: \_\_\_\_\_

Date: \_\_\_\_\_



## M. A. CODE FORM 56

[Rule No. 63.2]

\_\_\_\_\_Name of the Municipal Council

Collection Register of Toll Receipts for the year 20     -20  
Naka

Date	Receipt No. and Book No.	Name of Payer	Description of vehicles and animals	Rate of Tdl Rs.	Tdl collection Rs.	Remarks
1	2	3	4	5	6	7

## M. A. CODE FORM 57

[Rule No. 64]

\_\_\_\_\_ Name of the Municipal Council

Assessment list of buildings and lands liable to taxation for the year 20 - 20

Serial Nb.	Name of Street	Prop- erty Nb.	Descrip- tion of Property	Name of Owner	Name of Occupier	Annual letting value or other valuation	Amount of taxes assessed				Result or appeals and subsequent alterations					Remarks including reference to others in the case of subse- quent increases and decreases
							Tax	Tax	Tax	Total	Annual letting value or other valuation	Tax	Tax	Tax	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

[Entries to be made at the end of assessment list from year to year]

- 1) Total assessment - Increase or decrease during the year 20 -20 as per Increase and Decrease Register .
- 2) Total assessment for the year 20 -20 Increase or decrease during the year 20 -20 as per increase and Decrease Register .
- 3) Total assessment for the year 20 -20 Increase or decrease during the year 20 -20 as per increase and Decrease Register .
- 4) Total assessment for the year 20 -20 Increase or decrease during the year 20 -20 as per increase and Decrease Register .

## M. A. CODE FORM 58

[Rule No. 65.5]

\_\_\_\_\_ Name of the Municipal Council

Register of objections to Assessed Taxes for the year 20 \_\_\_\_ -20 \_\_\_\_ W and or Circle

Serial No.	Name of appli- cant	House or Property No.	Date of		Assessment objected to		Nature of Objections	Assessment confirmed		Date of Decision	Brief Notes of Orders (if any) passed	Signature of Presiding Officer	Remarks
			Service of notices	Receipt of applica- tion	Valuation	Amount of Tax		Valuation	Amount of Tax				
1	2	3	4	5	6	7	8	9	10	11	12	13	14



## M. A. CODE FORM 60

[Rule No. 65.7]

\_\_\_\_\_ Name of the Municipal Council

Register of Increases and Decreases of Assessed Taxes for the year 20 -20

Ward or Circle

Serial No.	Name of Street	Property No.	Name of Tax payer	Original assessment		Revised assessment		Differences between original and revised tax		Remarks
				Valuation	Amount of Tax	Valuation	Amount of Tax	Plus	Minus	
1	2	3	4	5	6	7	8	9	10	11

Note - If there are two or more assessed taxes, separate columns for 'amount of tax' for each such tax shall be added on the columns for original and revised assessments, similarly additional columns for 'Plus and Minus' for each tax shall also be drawn.



## M. A. CODE FORM 61

[ Rule No. 66.1 ]

Name of Municipal Council

Demand Register of \_\_\_\_\_ Income for the year 20 \_\_\_\_ to 20 \_\_\_\_\_

Department \_\_\_\_\_

Ward or Circle \_\_\_\_\_

Sr. No.	Date	Bill No.	Name of the person from whom income is due	Particulars	Demand								Collections						
					Revenue* (Rs.)	Revenue* (Rs.)	Notice Fee (Rs.)	Warrant Fee (Rs.)	Other Fees (Rs.)	Penalty (Rs.)	Others (Specify) (Rs.)	Total (Rs.)	Receipt Number & Date of collection	Revenue* (Rs.)	Revenue* (Rs.)	Notice Fee (Rs.)	Warrant Fee (Rs.)	Other Fee (Rs.)	Penalty (Rs.)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
				Arrears															
				Year (Others)															
				Year (-3)															
				Year (-2)															
				Year (-1)															
				Current Year Bill**															

Collections		Remission/Write-off																	Balance																	Re- marks
Others (Spec- ify) (Rs.)	Total	No. and date of order	Revenue* (Rs.)	Revenue* (Rs.)	Notice Fee (Rs.)	Warrant Fee (Rs.)	Other Fees (Rs.)	Penalty (Rs.)	Others (Specify) (Rs.)	Total (Rs.)	Revenue (Rs.)	Revenue (Rs.)	Notice Fee (Rs.)	Warrant Fee (Rs.)	Other Fees (Rs.)	Penalty (Rs.)	Others (Spec- ify) (Rs.)	Total (Rs.)																		
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39																		

\* Separate columns shall be maintained in respect of each revenue for which demand is raised in the same bill.

\*\* Entries shall be separately made for each bill raised. Entry shall be made only for the current demand raised.

## Notes :

1. Please provide a reference of the Bill No. for Notice Fee, Warrant Fee, other fees and Penalty in column No. 3.
2. Please provide a reference of Form of (Register of Refunds, Remissions and Write-offs for remission and Write-offs in column No. 23.
3. For each entry made record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

## M. A. CODE FORM 62

[ Rule No. 67 ]

Name of the Municipal Council \_\_\_\_\_

BILL OF \_\_\_\_\_ PROPERTY TAX &amp; ALLIED TAXES FOR THE PERIOD \_\_\_\_\_

No. \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

Serial No. in Demand Register \_\_\_\_\_

The incomes shown below amounting to Rs. \_\_\_\_\_ are due from you in respect of \_\_\_\_\_ and you are requested to pay the same within \_\_\_\_ days of presentation of this bill.

Particulars*	Arrears (Rs.)					Current Demand (Rs.)	Total (Rs.)
	Year (Others)	Year (-3)	Year (-2)	Year (-1)	Current Year's First Bill		
1	2	3	4	5	6	7	8
Taxes to be added							
Notice Fee							
Warrant Fee							
Other Fees							
Penalty							
Others, Specify							
Total Bill Raised							
Less : Advance Adjusted							
Balance Payable							
Amount in Words : Rupees _____							
If, within the said period of _____ days :							
(a) the sum demanded in this bill is not paid; or							
(b) no cause is shown to the satisfaction of the Chief Officer why the same should not be paid; or							
(c) no appeal is preferred according to section _____ of the Act governing the ULB; a notice of demand will be served upon you for the payment of the said sum.							
The ULB reserves the right to adjust any deposits/sum lying with it, if the amount of this bill is not paid.							
Prepared by : *** _____							
Office : _____				Checked by : *** _____			
Dated : _____				Chief Officer/Authorised Officer			

\* Specify each &amp; every income head separately for which bill is raised, if raised in the same bill.

\*\* Amount to be inserted in words.

\*\*\* Record the name, designation and signature of the person.

## M. A. CODE FORM 63

[ Rule No. 68 (3) ]

\_\_\_\_\_ Name of the Municipal Council

TAX COLLECTION REGISTER OF \_\_\_\_\_ FOR THE YEAR 20 \_\_\_\_\_ to 20 \_\_\_\_\_

\_\_\_\_\_ Department

Sr No.	Date of Receipt	Receipt No. with book No.	Name of the Payer	Reference Number **	Particulars of Income					Total (Rs.)	Remarks
					Account Head* (Rs.)	Account Head* (Rs.)	Account Head* (Rs.)	Account Head* (Rs.)	Other (Specify)* (Rs.)		
1	2	3		4	5	6	7	8	9	10	11
	Opening total										
	Days total #										
	Closing total										
Prepared by *** : _____ Entered by ***: _____											
Checked by *** : _____ Checked by ***: _____											
Date _____											

\* Specify the head of Income under which collection is made.

\*\* Specify the identification details in respect of cheque e.g. Bill No. in case of Property &amp; Other Tax Collections, Tender No. / Work Order No. in case of Earnest Money Deposit or Security Deposit, etc.

\*\*\* Record the name, designation and signature of the person.

# This total shall be tallied with total as per the Receipt Register for the day and also the amount as per the 'Summary of daily collections'.

Note :

Each day's collection should be recorded on a separate page of the Register and every page should be signed as provided.

## M. A. CODE FORM 64

[Rule No. 72]

\_\_\_\_\_ Name of the Municipal Council

Register of Notice Fee, Warrant Fee, Other Fees and Penalties Charged

In respect of \_\_\_\_\_

Sr. No.	Date	Name and Address of the payer	Particulars	Fresh Bill No.	Notice Fee				Warrant Fee				Other Fee			Penalty			Remarks
					Notice No.	Date of Issue	Date of Service	Fee Charged (Rs.)	Warrant No.	Date of Issue	Date of Service	Fee Charged (Rs.)	Particulars	Date of Charge	Fee Charged (Rs.)	Bill No. Document No. by which levied	Date of Document	Amt. (Rs.)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

Note :

- 1 A reference of the Bill No. and Fees charged should be made in Form No. 61 (Demand Register).
- 2 For each entry made, record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

M. A. CODE FORM 65

[Rule No. 75 (1)]

\_\_\_\_\_ Name of the Municipal Council

Notice of Private Scavenging Service

Date 20

1. No.
2. Name
3. Address
4. Fee or cess to be levied Rs.
5. Date of Commencement of Service
6. Date of service of Notice

Chairman

Committee  
or Head of Municipal Office

Entry in Demand Register at item No.

Tax Superintendent

Notice of Private Scavenging Service

\_\_\_\_\_ Municipal Council

Date 20

1. No.
2. Name
3. Address
4. Take notice that private scavenging service will be rendered by the Municipality from \_\_\_\_ 20 in respect of the latrine attached to House No. \_\_\_\_ Street \_\_\_\_ Ward \_\_\_\_ . The amount of cess or fee that will be levied according to the sanctioned scale is Rs. \_\_\_\_ per \_\_\_\_ . In the absence of a reply to this notice or of a notice of discontinuance of the service from you the liability for the payment of the cess or fee will not cease.
5. Date of service of notice

Chairman

Committee

or Head of Municipal Office

## M. A. CODE FORM 66

[Rule No. 75 (2)]

\_\_\_\_\_ Name of the Municipal Council

Demand Register of Special Sanitary Cess for the year 20 -20

Ward

Circle

Serial No.	Name of the Cess payer	House No.	Number of Seats	Number of persons or families using the latrine	Rate	Demand				Collections				Remission			Balance			Remarks
						Period of instalment	Arrears	Current	Total	Number and date of receipt	Arrears	Current	Total	Arrears	Current	Total	Arrears	Current	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

## M. A. CODE FORM 67

[ Rule No. 75 (4) ]

\_\_\_\_\_ Name of the Municipal Council

Sanitary Inspector's Report of Private Scavenging Service for the quarter ending 20

Serial No.	To be filled by the Sanitary Inspector				To be filled up by the Tax Superintendent			Remarks	
	Name of paddy	Address	Date of		Entry in Demand Register				Initials of Poster
			Commence- ment of Service	Discontin- ance of Service	No.	Increase	Decrease		
1	2	3	4	5	6	7	8	9	10

Station

Dated 20

Sanitary Inspector  
Municipality

Tax Superintendent

## M. A. CODE FORM 68

[Rule No. 77]

\_\_\_\_\_ Name of the Municipal Council

Register of Water Connections

Front page of the Register

Number of connections at the beginning of year		Serial numbers of connections newly made during the year		Serial number of connections permanently out off during the year		Number of connections at the end of the year	
Domestic	Non-domestic	Domestic	Non-domestic	Domestic	Non-domestic	Domestic	Non-domestic

Contd...



## Register of Water Connections

Sr. No.	Name of the street or mohalla and ward	Number of premises	Description of premises*	Name of owner	Name of applicant	Serial number in the application register	Date of completion of connection	Purpose of water supply, domestic or non - domestic	In the supply underwater tax assessment, ferrule rates purely by meter, by measurement, composition, etc., etc.	Size of ferrule	Size of communication pipe	Number of stop cocks
1	2	3	4	5	6	7	8	9	10	11	12	13

Size and position of stop cocks	Number of taps	Size and position of taps	Number and position of shower baths, cisterns, etc., etc.	Reduction of ferrule		Enlargement of ferrule		Date of fixing meter	Number of the meter	Size of the meter	Date of removal of meter	Date of permanently cutting off connection	Remarks
				Date	Size	Date	Size						
14	15	16	17	18	19	20	21	22	23	24	25	26	27

\* Note :- The entry in this column should clearly show whether it is residential building, bungalow, temple, mosque, school, dharmashala, garden, shop, etc.

Name of the Municipal Council

Water Meter Reading Book

Name of registered consumer

Purpose for which water is taken

House No. Mhalla (Description of premises)  
Ward

Number and description of meter

Date of fixing meter

Date of removal of meter

Rent of meter per month

Rate of charge for meter

Number of entry in the demand register

Signature of Water Works Superintendent or Engineer

Month for which reading is taken	Date of reading	Meter reading	Actual monthly consumption	Initial of Water Works Inspector	Remarks
Last reading brought forward					
April					
May					
June					
July					
August					
September					
October					
November					
December					
January					
February					
March					



## M. A. CODE FORM 71

[Rule No. 83]

\_\_\_\_\_ Name of the Municipal Council  
 Demand Register of Tax on Vehicles and Animals for the year 20 \_\_\_\_-20 \_\_\_\_  
 Ward / Circle \_\_\_\_\_

Serial No.	Name and Address of the tax- payer	Vehicles and animals			Demand				Collections				Remission			Balance			Remarks
		Number	Kind	Rate for each	Period of instalment	Arrears	Current	Total	Name and date of receipt	Arrears	Current	Total	Arrears	Current	Total	Arrears	Current	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

## M. A. CODE FORM 72

[Rule No. 85.1.1]

\_\_\_\_\_ Name of the Municipal Council

Pilgrim Tax Tickets

Book No. \_\_\_\_\_

Receipt No. \_\_\_\_\_

Naka \_\_\_\_\_

Face Value Rs. \_\_\_\_\_ (Rs. \_\_\_\_\_)

Time \_\_\_\_\_

Date \_\_\_\_\_

## M. A. CODE FORM 73

[Rule No. 89]

Name of the Municipal Council

Register of Refunds, Remissions &amp; Write-off

in respect of \_\_\_\_\_

Sr. No.	Date	Name and Address of the person/party	Particulars (Refunds/ Remission/ Write-offs)	Year in respect of which granted	Order Number & Date	Under Section	Name and Designation of the Sanctioning Authority	Amount										Date of Payment & Voucher No. (in case of Refunds)	Remarks
								Reve- nue (Rs.)	Reve- nue (Rs.)	Reve- nue (Rs.)	Reve- nue (Rs.)	Notice Fee (Rs.)	Warrant Fee (Rs.)	Other Fees (Rs.)	Penalty (Rs.)	Other (Specify) (Rs.)	Total (Rs.)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
				Arrears															
				Year (this)															
				Year (-3)															
				Year (-2)															
				Year (-1)															
				Current Year															

Note :

1. A reference of the folio No. of this Register for remissions and write-offs should be made in the Demand Register.
2. For each entry made, record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

## M. A. CODE FORM 74

[Rule No. 91]

\_\_\_\_\_ Name of the Municipal Council

## Counterfoil of licence

Book No. \_\_\_\_\_ Municipal Council

No. \_\_\_\_\_

Full Name of Licencee \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

Trade \_\_\_\_\_

Purpose of Licence \_\_\_\_\_

Site \_\_\_\_\_

Date of Licence \_\_\_\_\_

Permit of Licence \_\_\_\_\_

Amount paid Rs. \_\_\_\_\_

Initial of the Licensing Officer

## Licence

Book No. \_\_\_\_\_ Municipal Council

No. \_\_\_\_\_

Whereas \_\_\_\_\_ has paid to the Municipality Rs. \_\_\_\_\_

he is permitted subject to the conditions prescribed in the Municipal bye-laws to

\_\_\_\_\_ at \_\_\_\_\_ within the Municipality of \_\_\_\_\_ from 1st to \_\_\_\_\_

## Description of Licensee

Name (Full)	Address	Trade	Remarks

Signature of Licensing Officer



M. A. CODE FORM 76

[ Rule No. 92.2 ]

\_\_\_\_\_ Name of the Municipal Council

Permit

\_\_\_\_\_ Municipal Council

Book No.

Name of applicant

Permission for

Fee received Rs.

Date of receipt

Initial of Officer issuing Permit

Initial of the Receiving Officer

Permit

\_\_\_\_\_ Municipal Council

Book No.

No.

Shri

Municipality the sum of Rs.

permitted to

to

Date                      20       -

Received Rs.

having paid the

\$

from the

Signature of the officer issuing permit

on account of this permit

Signature of the Receiving Officer



## M. A. CODE FORM 77

[ Rule No. 92.2, 98 &amp; 113]

\_\_\_\_\_ Name of the Municipal Council

Register of Miscellaneous demands for the year 20      - 20

Sr. No.	Name of person by whom demand is payable	Nature of demand	Authority for demand	Demand			Bill No. and date	Collections		Remission		Balance	Remarks
				Instal- ment Rs.	Amount Rs.	Total Rs.		No. and date of receipt	Amount Rs.	No. and date of order	Amount Rs.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14

N. B. : This is to be used where no specific registers are prescribed.

M. A. CODE FORM 78

[ Rule No. 97 ]

\_\_\_\_\_ Name of the Municipal Council

Account of tickets issued to the Collection Clerks

Date	(Rate) Tickets		(Rate) Tickets		(Rate) Tickets		(Rate) Tickets		Tickets		Total Value	Remarks
	Nb.	Value	Nb.	Value	Nb.	Value	Nb.	Value	Nb.	Value		
1st April 20												
Date of credit (with challan Nb. )												
Balance at the end of the month :												

Rate :- Mention here face value of each ticket.



## M. A. CODE FORM 80

[Rule No. 99.1]

\_\_\_\_\_ Name of the Municipal Council

Collection Register of Miscellaneous Receipts for the year 20 \_\_\_\_\_ - 20 \_\_\_\_\_

Date of receipt	Receipt No. and Book No.	Name of payer	On what account	Period for which due	Name and amount of revenue collected	Total

## M. A. CODE FORM 81

[Rule No. 100 &amp; 103]

\_\_\_\_\_ Name of the Municipal Council

Register of Miscellaneous Sales

Serial No.	Name and address of purchaser or successful bidder	Particulars of articles sold	Authority for the sale, or page of the auction proceedings register	Date of sale	Amount for which sold Rs.	Initials of the Head of Municipal office or the Head of Department	Number and date of receipt	Amount received Rs.	Balance due at the end of year, if any	Remarks
1	2	3	4	5	6	7	8	9	10	11

## Stock Book

[illegible]

## Garden Ledger for the year 20 - 20

Date	Name of article	Rate		Amount	Bill No. and date	Initial of Bill preparer	Remarks
		Amount	Per				
1	2	3		4	5	6	7
	Total						

## M. A. CODE FORM 84

[Rule No. 107.1]

\_\_\_\_\_ Name of the Municipal Council

Bill for Miscellaneous Demands

Book No.

Bill No.

To

Address \_\_\_\_\_

The amount due by you as per details given in the margin is Rs. \_\_\_\_\_

Date	Particulars	Amount	
		Rs.	P.

and you are requested to pay the same to the Municipality within 15 days from the presentation of this bill. If the amount of the bill is not paid within 15 days from the date of presentation of this bill interest at \_\_\_\_\_ percent, will be charged on the amount due from the date of the bill till the claim is finally paid into the Municipal office.

Station

Date \_\_\_\_\_ 20

Chairman \_\_\_\_\_ Committee

or

Head of Municipal Office

## M. A. CODE FORM 85

[Rule No. 107.1 &amp; 107.4]

\_\_\_\_\_ Name of the Municipal Council

Register of Bills for Garden Produce for the year 20 \_\_\_\_\_ - 20 \_\_\_\_\_

Date of issue	Bill No.	Name and address of party	Nature of claim	Period for which due	Amount due	Date of receipt	Notice		Warrant	
							Date of issue	Receipt of demand	Date of issue	Receipt of demand
1	2	3	4	5	6	7	8	9	10	11

## M. A. CODE FORM 86

[Rule No. 108.1]

\_\_\_\_\_ Name of the Municipal Council

Register of copying fees for the year 20 - 20

Serial No.	Date of receipt of application	Name of applicant	Amount received		Initial of receiving officer	Date of disposal of application	Copying fee	
			No. and date of receipt	Advance Rs.			Due Rs.	Date of Payment
1	2	3	4	5	6	7	8	9

Fees due to Municipality				Balance		Total	Initial of the record keeper	Daily account of cash received and paid
Comparing Fee Rs.	Search Fee Rs.	Other costs Rs.	Date of credit in accounts	Due to applicant Rs.	Date of payment			
10	11	12	13	14	15	16	17	18

## M. A. CODE FORM 87

[Rule No. 110]

\_\_\_\_\_ Name of the Municipal Council

## Register of works done for private individuals

Sr. No.	Date	Name and address	Name of work done	Amount of deposit received	No. and date of receipt	Cost of work done		Super-vision charges	Total 7+8+9	Balance due from party (10-5)	Balance due to party (5-10)	No. and date of challan	Signature of Chief Officer	Remarks
						Labour	Cost of material					Voucher		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

## M. A. CODE FORM 88

[Rule No. 111]

\_\_\_\_\_ Name of the Municipal Council

## Register of Hire of Municipal Property

Sr. No.	Date	Name and address	Nature of property issued	Period of Hire of Municipal Property			Rate at which charge	Amount due	Amount received	Receipt No. and date of credit	Balance due	Initial of Chief Officer	Remarks
				Date of issue	Date of return	No. of days							
1	2	3	4	5	6	7	8	9	10	11	12	13	14



## Register of Suits

[illegible]

## M. A. CODE FORM 90

[ Rule No. 114.1 ]

\_\_\_\_\_ Name of the Municipal Council

## Scale Register

Name of appointment	Sanctioned scale			Sanctioned scale			Sanctioned scale			Remarks
	Nb.	Monthly pay of each appointment (a)	Authority and signature of Chief Officer	Nb.	Monthly pay of each appointment	Authority and signature of Chief Officer	Nb.	Monthly pay of each appointment	Authority and signature of Chief Officer	
1	2	3	4	5	6	7	8	9	10	11
(1) General Administration										

Total (1) General Administration

(a) If the pay of any appointment is progressive, the minimum and the maximum pay, the period, and rate of increment should be given in this column in each case.

## M. A. CODE FORM 91

[ Rule No. 115.3.3 ]

\_\_\_\_\_ Name of the Municipal Council

## Absentee Statement

Sr. No.	Name of incumbent on leave	Designation	Scale	Period of leave		Name of officiating incumbent	Period for which officiating	Substantial Pay	Officiating Pay	Remarks
				From	To					

\_\_\_\_\_ Name of the Municipal Council

Periodical Increment Certificate of the \_\_\_\_\_ Establishment

Certified that the officers named below are allowed the sanctioned increments from the date cited in the column 8 for approved service - (1) Having been the incumbents of the appointments specified for not less than \_\_\_\_\_ year from the date in column 7 after deducting periods of absence without leave or of suspension for misconduct, (2) Being entitled to the increments as shown in the explanatory memorandum recorded in the remarks column : -

Name of the Incumbent	Whether substantive or acting	Pay of appointment		Increment		Date of last increment	Date of Present increment	Pay after present increment	Period of leave without pay		Period of suspension for misconduct		Remarks
		Minimum	Maximum	Period	Rate				From	To	From	To	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Note : The explanatory Memorandum should be made in a case in which the increment is given otherwise than for continuous service of the prescribed period.

Signature

Designation (H.C./Accountant/Chief Officer)

## M. A. CODE FORM 93

[Rule No. 116.1]

Name of the Municipal Council

Unpaid Salary Register for the Year 20 -20

Credits					
Date	Serial No. of Credit	Name & Designation of person	On what account	Amount (Rs.)	Initial of Authorised Officer
1	2	3	4	5	6

Payments					
Date	Serial No. of Payment	Name & Designation of person	Amount (Rs.)	Acquittance of payee	Initial of Authorised Officer
7	8	9	10	11	12

Entered by : \* \_\_\_\_\_ Checked by : \* \_\_\_\_\_

\* For each entry made, record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

## M. A. CODE FORM 94

[ Rule No. 117.3]

\_\_\_\_\_ Name of the Municipal Council

## Provident Fund Ledger

Name	Number		Designation					
Pay on 31st March of preceding year	Subscription	Municipal contribution	Refunds of withdrawals	Total	Withdrawals		Monthly balance on which interest is calculated	Remarks
					No. and date of voucher	Amount		
20      -20								
1	2	3	4	5	6		7	8
April . . .								
May . . .								
June . . .								
July . . .								
August . . .								
September . . .								
October . . .								
November . . .								
December . . .								
January . . .								
February . . .								
March . . .								
Total Rs.								

Balance from 20    -20    .    .    .    .    .    .    .    .    .    .    .    .

Deposits and Refunds as above    .    .    .    .    .    .    .    .    .    .    .    .

Interest for 20      -20    .    .    .    .    .    .    .    .    .    .    .

Total Rs.    .    .    .

Deduct withdrawals as above    .    .    .    .    .    .    .    .    .    .    .

Balance on 31st March 20

Posted by : \_\_\_\_\_

Checked by : \_\_\_\_\_

M. A. CODE FORM 95

[ Rule No. 117.3 & 117.3.6 ]

\_\_\_\_\_  
Name of the Municipal Council  
Broad Sheet of the \_\_\_\_\_ Provident Fund for the year 20 \_\_\_\_-20 \_\_\_\_

No. of Account	Ledger Folio	Balance at commencement of year	Receipts in the month of												Interest for the year	Total of Receipts and Opening Balance
			April 20	May 20	June 20	July 20	August 20	September 20	October 20	November 20	December 20	January 20	February 20	March 20		

No. of Account	Ledger Folio	Balance at commencement of year	Withdrawals in the month of												Closing Balance	Total of withdrawals and Closing Balance	Remarks
			April 20	May 20	June 20	July 20	August 20	September 20	October 20	November 20	December 20	January 20	February 20	March 20			

Total as per Broad Sheet.

Total as per P.F. Day Book.

Accountant

Chief Officer

\_\_\_\_\_ Name of the Municipal Council

Provident Fund Day Book

Date	Member's Subscription	Municipal Contribution	Refund of withdraw- als (Advances from the Fund)	Interest on current and Fixed Deposit	Interest on loans recovered	Total receipts	Grand Total with opening balance
1	2	3	4	5	6	7	8
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.

Date	Fixed or other deposits	Withdrawals (Advances)	Settlement of Account		Interest	Total Payment	Grand Total with closing balance
			Member's subscription	Contribution from Municipality			
9	10	11	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.

Prepared/Posted by : \_\_\_\_\_

Accountant/Chief Officer

## M. A. CODE FORM 97

[Rule No. 118.2]

\_\_\_\_\_ Name of the Municipal Council

## Register of Pension Payment Order

Pension Payment Order No. & Date	Name and Designation of Pensioner	Monthly amount of Pension (Rs.)	Remarks
1	2	3	4
Entered by : * _____ Checked by : * _____			

\* For each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.



## M. A. CODE FORM 98

[Rule No. 118.3]

\_\_\_\_\_Name of the Municipal Council

## Pension Register

Name of Pensioner \_\_\_\_\_

Orders sanctioning the pension \_\_\_\_\_

Amount of Pension Rs. \_\_\_\_\_

(No. &amp; Date)

In words Rs. \_\_\_\_\_.

Month	20 ____ to 20 ____			20 ____ to 20 ____			20 ____ to 20 ____			20 ____ to 20 ____			Remarks
	Date of payment	Voucher No.	Initials of Authorised Officer	Date of Payment	Voucher No.	Initials of Authorised Officer	Date of Payment	Voucher No.	Initials of Authorised Officer	Date of Payment	Voucher No.	Initials of Authorised Officer	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
April .													
May .													
June .													
July .													
August .													
September .													
October .													
November .													
December .													
January .													
February .													
March .													
Entered by : * _____ Checked by : * _____													

\* For each entry made, record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

## M. A. CODE FORM 99

[Rule No. 119]

\_\_\_\_\_ Name of the Municipal Council

Contingent Bill

Bill No.

Name of articles	Quantity or Weight	Rate	Unit	Amount
1	2	3	4	5

1 Amount of allotment

Certified that the rates and quantities shown in this bill are correct and the articles have been received by me.

2 Previous expenditure

3 Expenditure shown in this bill

4 Total of 2 and 3

5 Balance available (1 - 4)

Signature of officer  
receiving the articles.

[Reverse of Form 99]

Submitted to the

Committee for sanction.

I have examined the claim and found it correct in all respects.

Resolution No.

Accountant

Chief Officer

The sum of Rs.

Dated

Date

shown in the bill sanctioned.

Pay Rupees (

Chairman

Committee

Date

) in figures and words

To

Accountant for payment

Head of Office

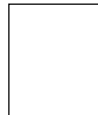
Date

Chief Officer

Received Payment of Rs. (

) (in words) in full settlement

Voucher No.



Stamp

Entered in the day book on page

Payee's Signature.

Head Clerk

Accountant

Chief Officer

M. A. CODE FORM 100  
 [ Rule No. 122 ]  
 \_\_\_\_\_  
 Name of the Municipal Council  
 Permanent/Temporary/Advance Account

Name & Designation of  
 Account (Advance) holder : \_\_\_\_\_

Receipts		Payments				
Date	Amount Rs.	Date	Sub-Voucher No.	Particulars	Amount Paid Rs.	Head of Accounts
1	2	3	4	5	6	7
Sub-Total						
Closing Balance						
Total						

- Notes :-
- To be maintained in Duplicate.
  - Original to be sent to Accounts Dept. with Sub-Vouchers.

M. A. CODE FORM 101  
[ Rule No. 123 ]  
\_\_\_\_\_  
Name of the Municipal Council  
Permanent Advance Recoupment Bill  
For the Period from \_\_\_\_\_  
Month of \_\_\_\_\_

1	Opening Balance B/F	Rs. _____
2	Less :- Amount spent in the month (during period)	Rs. _____
3	Balance C/F	Rs. _____
4	Account Headwise details of Expenditure	
	<u>A/c Head</u>	<u>Amount</u>

5 Total \_\_\_\_\_  
\_\_\_\_\_

- Certified that the expenditure incurred is within Budget provision and actually incurred.
- The advance of Rs. \_\_\_\_\_ (Rs. \_\_\_\_\_) (as per item 2) may please be recouped.

Sign. & Design. of Advance Holder.

Notes :-

1. Totals of Item 2 and 5 shall be equal.
2. To be prepared in duplicate and original to be sent to Accounts Dept.
3. Accountant shall scrutinise and get voucher for recoupment prepared and arrange recoupment after following normal procedure.

M. A. CODE FORM 102

[Rule No. 127]

\_\_\_\_\_ Name of the Municipal Council

Postage / Revenue Stamp Account for the year 20 -20

Receipts			Issues		Daily Balance  Rs.	Initials of despatcher	Remarks
Date	Voucher No.	Value of stamps received Rs.	<u>Letter number</u> Receipt	Value of stamps affixed Rs.			
1	2	3	4	5	6	7	8

Note : The balance of stamps on hand should be verified and certified atleast once a month by the Chief Of ficer or other responsible Of ficer .

## M. A. CODE FORM 103

[Rule No. 129.1]

\_\_\_\_\_ Name of the Municipal Council

## Material Receipt Note

Serial No.	Date	Invoice/R. R. No.	Purchase/Supply order	Description of stores	Code No. of stores	Quantity	Unit	Rate
			No.                      Date					
1	2	3	4	5	6	7	8	9

Amount	Incidental Charges	Amount, including incidental charges	Bin Card No.	Stock Ledger Folio	Reference to payment voucher or adjustment of debits Nb.                      Date	Remark including result of test check by superior officers
10	11	12	13	14	15	16

Note : A separate note should be prepared in respect of goods purchased from each supplier .

Dated signature and designation of the  
officer entering measurement.

\_\_\_\_\_ Name of the Municipal Council

## Material Issue Note

No.

Date

Sub-division

Serial No.	Description of stores	Code No.	Quantity indented	Particulars of stores issued				Head of account	Name of work/job (with name of contractor from whom value is recoverable)
				Quantity	Unit	Rate	Value		
1	2	3	4	5	6	7	8	9	10

Name of person to whom the stores are to be delivered	Dated signature of the indenting officer with designation	Date of issue and signature of the supplying officer with designation	Date of receipt and signature of the receiver	Bin Card No.	Stock Ledger Folio and S. No. of	Dated signature of ledger keeper	Dated signature of Divisional Accountant
11	12	13	14	15	16	17	18

## M. A. CODE FORM 105

[Rule No. 129.3]

\_\_\_\_\_ Name of the Municipal Council

Material Credit Note

No.  
Date  
Sub-division

Serial No.	Description of material	Code No.	Particulars of material returned				Head of account	Name of work/ /job for which the material was drawn	Signature of the officer who has returned the material
			Quantity	Unit	Rate	Value			
1	2	3	4	5	6	7	8	9	10

Date of receipt and signature of the receiver	Bin Card No.	Stock Ledger Folio and S. No. of	Dated signature of Store Keeper
11	12	13	14

- Note :
1. Column Nos. 1, 2, 3, 4, 5, 8, 9 & 10 to be filled in by the concerned officer who has returned the material.
  2. Column Nos. 6, 7, 11, 12, 13 & 14 to be filled in by stores staff.



## M. A. CODE FORM 106

[Rule No. 129.4]

\_\_\_\_\_ Name of the Municipal Council

Stores Ledger

Item Description \_\_\_\_\_

Receipt								
Date of Receipt	Material Receipt No.	Reference of Cash Book/Journal Book/Ledger where entry is recorded	Department for which purchase made	Quantity		Rate per unit (Rs.)	Value (Rs.)	Initials of Authorised Officer
				Number	W eight			
1	2	3	4	5	6	7	8	9

Issues								Balance			
Date of Issue	Material Requisition cum Issue Note No.	Department to which issued	Quantity		Rate per Unit	Value (Rs.)	Initials of Authorised Officer	Quantity		Rate per unit (Rs.)	Value (Rs.)
			Number	W eight				Number	W eight		
10	11	12	13	14	15	16	17	18	19	20	21

Note : Separate folios to be opened itemwise.

## M. A. CODE FORM 107

[Rule No. 129]

\_\_\_\_\_ Name of the Municipal Council

Physical verification of Stores Material as on \_\_\_\_\_

Ward No.

Ward Code :

Serial No.	Name & Description of materials (As per Stores Ledger)	Quantity in Stock			Difference in Value		Average rate as on as per store ledger	Difference in Value		Value of actual stock as on above date col. (48)	Value of the item of material - as per Stock Ledger as on.....	Remarks
		As per stock Ledger of the store centre	Actual stock as counted and verified	Initials of stores representative in token of acceptance	Excess +  Col. (43)	Short ages -  Col. (34)		Excess +  Col. (68) (Rs.)	Short ages -  Col. (78) (Rs.)			
1	2	3	4	5	6	7	8	9	10	11	12	13

Prepared by \_\_\_\_\_ Dated \_\_\_\_\_ Valued by \_\_\_\_\_ stores in charge Valuation certified as correct.

Signature of the \_\_\_\_\_ Signature and

Officer-in-charge Designation of \_\_\_\_\_ countersigned \_\_\_\_\_

Valuation certified as correct

and Designation the stock

Verifying Officer \_\_\_\_\_ Asstt.

Accountants

Checked by : \_\_\_\_\_

## M. A. CODE FORM 108

[ Rule No. 145.3 ]

\_\_\_\_\_ Name of the Municipal Council

Particulars of coal consignments received in the month of \_\_\_\_\_

Number of wagons	Net quantity of coal as per railway receipt	Quantity received as per weigment at the railway station of destination						Particulars of railway receipt
		Gross weight		Tare		Net weight		
1	2	3		4		5		6

W eightment of coal at _____ for coal received during the month of _____						
Serial No. of carts	Gross weight of carts		Tare		Net quantity	Remarks
1	2		3		4	5

\_\_\_\_\_ Name of the Municipal Council

Kerosene Oil Account for the year 20 \_\_\_\_\_ -20 \_\_\_\_\_

Date of Receipt or Issue	Receipts			Street lighting		Quantity issued to departments						Balance			Remarks regarding quantity of oil in tins wastage
	Nb. of tins	Quantity of oil	Voucher No. and date	Particulars of Issues according to the sanc- tioned scale	Municipal Office	Nakas						Total Quantity issued	Nb. of tins unopened	Quantity of oil	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

## M. A. CODE FORM 110

[ Rule No. 147.1 ]

\_\_\_\_\_ Name of the Municipal Council

Account of Electric lights for the year 20 \_\_\_\_\_ - 20 \_\_\_\_\_

Serial No.	Name of street	Number of lights		Increases during the year	Decreases during the year	Net Number	Signature of Head of Office	Remarks
		Nb.	Candle power					
1	2	3	4	5	6	7	8	9

[Rule 147.2]

\_\_\_\_\_ Name of the Municipal Council

Meter Reading Book or consumption of Electrical Energy  
Meter No.Rent of Meter per Month  
Annum

Charges per unit:

Month for which reading is taken	Date of reading	Meter reading	Actual number of units consumed between the dates of the previous and current reading	Initials of Head of Department	Voucher No. and date of payment	Remarks
Last reading brought forward						
April . . . . .						
May . . . . .						
June . . . . .						
July . . . . .						
August . . . . .						
September . . . . .						
October . . . . .						
November . . . . .						
December . . . . .						
January . . . . .						
February . . . . .						
March . . . . .						



## M. A. CODE FORM 113

[Rule No. 149]

\_\_\_\_\_ Name of the Municipal Council

Stock Account of Fodder

Date	Opening balance in number of quantity	Number and quantity of articles received	Nb. and Date of voucher	Initials of the Head of office	Total	Date of issue	Number of cattle	Number or quantity of articles issued	Entry number in any con- nected register	Balance	Initials of the officer issuing articles	Signature of the officer or person acknowledg- ing the articles	Remarks regarding particulars of issue
1	2	3	4	5	6	7	8	9	10	11	12	13	14



## M. A. CODE FORM 114

[Rule No. 150, 150.1 &amp; 153]

\_\_\_\_\_ Name of the Municipal Council

Stock Account of Tickets/Licence Forms/Other Forms/Stationery items.

Date	From whom received	Receipts		Number of forms Stationery articles	Issues		To whom issued	
		Number of forms	Number of Books		Books		Designa- tion	Signature of the person receiving forms or books
		Stationery articles			Number of Books	Number of pages		
1	2	3	4	5	6	7	8	9

Balance		Initials of Head of Office	Return of Books and Forms			Initials of the person returning the Books	Initials of the Head of Office	Remarks
Number of Forms	Number of Books		Date	Number of Forms	Book Number			
10	11	12	13	14	15	16	17	18

## Petrol Account for the year 20 -20

[illegible]

## LorryAccount

Nb. of Lorry[illegible]



\_\_\_\_\_ Name of the Municipal Council

Contractor's Bill (Facing Sheet) (1st/2nd/final etc.)

Name of work : \_\_\_\_\_

Name of the contractor : \_\_\_\_\_

Original estimate : \_\_\_\_\_ Rs. \_\_\_\_\_ Authority : \_\_\_\_\_

Revised estimate : \_\_\_\_\_ Rs. \_\_\_\_\_ Authority : \_\_\_\_\_

## Memo of payment

Total value of work (as per M. Book No.): Rs.

Amount already paid if any : Rs.

(JV No. \_\_\_\_\_ - \_\_\_\_\_ P.V. No.)

Balance to be paid : Rs.

Deduction to be made

A/c Particulars

Head \_\_\_\_\_

\_\_\_\_\_ - Retention money Rs.

\_\_\_\_\_ - Income Tax Rs.

\_\_\_\_\_ - Works Contract Tax Rs.

\_\_\_\_\_ - Royalty Rs.

\_\_\_\_\_ - CBF Rs.

\_\_\_\_\_ - Advance if any given Rs.

\_\_\_\_\_ - Cost of materials issued Rs.

\_\_\_\_\_ Other Recoveries

Net amount payable Rs.

Junior / Assistant Engineer

Assistant Executive Engineer / Executive Engineer

(Contd.)

The above bill is approved/restricted to Rs. \_\_\_\_\_ with the above deductions.

Net amount payable

Rs. \_\_\_\_\_

Accountant/Accounts Officer/CAO

Commissioner / Chief Officer

JV No.

FV No.

Cheque No.

Accountant/Accounts Officer/CAO

Contractor's Bill (with the details of measurements)

Name of the work : \_\_\_\_\_

Estimated cost : \_\_\_\_\_

Tender cost : \_\_\_\_\_

M. Book No. \_\_\_\_\_

Details of items of work executed as per the measurement book	Previous Measurement		Present Measurement			Total up-to-date		Remarks
	Quantity	Cost	Quantity	Rate	Cost	Quantity	Cost	
TO T A L								

Junior/Assistant Engineer/  
/Assistant Executive Engineer

Signature of Contractor

Certified that the above measurements have been made by me, and that the work has been satisfactorily executed

vide Page \_\_\_\_\_ of Measurement Book

Checked/Measured by me

No. \_\_\_\_\_

Junior/Assistant Engineer

Assistant Executive Engineer/Executive Engineer

## M. A. CODE FORM 119

(Rule No. 164.4)

\_\_\_\_\_  
Name of the Municipal Council

## Work Sheet (Payments to the Contractors)

## Details of Advance provided

Serial No. of estimate

Work Order No.

Name of Work

Nature of Work

Contract Amount (Rs.)

Number and date of order sanctioning the estimate (Administrative Approval)

Order sanctioning the contract (No. and Date of Resolution)

Name of the Contractor

Voucher No.	Date	Amount (Rs.)	Initials of Authorised Officer
1	2	3	4

Bill No.	Date of Bill	Amount claimed payable as per the contractor's bill (Rs.)	Amount approved by the Authorised Officer (Rs.)	Cumulative approved bill amount (Rs.)	Contract amount unutilised (Rs.)	Initials of the Authorised Officer	Security Deposit deducted (Rs.)	T D S (Rs.)	Works Contract Tax (Rs.)	Recovery for material issued (Rs.)	Recovery for advance provided (Rs.)	Other Deductions (Rs.)	Net Amount paid (Rs.)	Initials of the Authorised Officer Accounts Department	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

## Note :

- For each entry made, record the Name, Designation and Signature of the person making the entry in the work sheet and the person checking the entry.
- A separate work sheet shall be prepared for each of the multiple transaction contract which shall be sent along with each contractor's bill.
- At the completion of contract and at the time of final payment being made to the Contractor, it shall be ensured that the sum total of column 3 of 'Details of Advance Provided' equals to sum total of column 12.

## M. A. CODE FORM 120

[Rule No. 165.1]

Name of the Municipal Council

## NOMINAL MUSTER ROLL

PA RT - I (1st Page)

Name of the work :

Estimate amount : Rs.

Revised estimate : Rs.

A/c Head Particulars

\_\_\_\_\_ - Advance paid to the Engineer

Date :

Authority :

Amount :

Date of commencement of work :

Date of completion of work :

Junior/Assistant Engineer/Assistant Executive Engineer

## M. A. CODE FORM 120

PA RT - II (2nd &amp; 3rd Page)

- 1 Name of the work : \_\_\_\_\_  
2 Location of the work : \_\_\_\_\_  
3 Details of labour employed : \_\_\_\_\_

Sr. No.	Name of the person employed	Father's / Husband's Name and Address	Sex M/F	Month	Number of days employed	Rate of wages per day	Amount due	Deduct fine and stoppages	Net amount payable	Signature / /Thumb impression of payee	Date of Payment	Initials of the Paying Officer
1	2	3	4	5	6	7	8	9	10	11	12	13
				1 2...30. 31.								

Initials of the Officer/Engineer taking Morning attendance :

(Contd.)

Initials of the Officer/Engineer taking Evening attendance :

Initials of Inspecting Officer

Note :

- 1 The Officer/Engineer in charge of attendance, after entering the Muster, in the morning, should initial under the date of employing persons and then send the daily morning report. Similarly, he should sign the column and then send the daily evening report.
- 2 The Officer/Engineer should total the column 10 - Net amount payable and calculate the total amount of wages paid for the work.

Certificate

Certify the above persons were actually employed as mentioned above

Total amount of advance received Rs.

Total amount disbursed Rs.

Net amount available in hand and refundable to Office Rs.

Signature of the Officer / Engineer in charge

M. A. CODE FORM 120

PART - III (4th Page)

Abstract of work done

Description of the work executed	Quantity	Rate as per estimate prepared with the help of schedule of rates		Total value of work executed	Remarks for any deviation etc.
		Per Unit	Rate		
1	2	3	4	5	6

Certified that necessary measurements were recorded on pages \_\_\_\_\_ of M. Book \_\_\_\_\_ on (days) \_\_\_\_\_ and got checked/measured.

Junior/Assistant Engineer

Assistant Executive Engineer/Commissioner/Chief Of ficer .

(Contd.)



M. A. CODE FORM 120 CONTD...3

Alternative Certificate  
(In case the work done is not susceptible of measurement)

Certified that the work turned out is not susceptible of measurement and that however I am satisfied that the work executed is worth the amount paid for it.

Officer in charge/Junior/Assistant Engineer .

Assistant Executive Engineer/Commissioner/Chief Of ficer .

Details of Disbursement  
(In case the persons employed could not be present on the appointed day of payment)

Date Amount Certified that the payments noted in this roll were made in my person  
on the dates mentioned in the margin.

1. \_\_\_\_\_ Rs. \_\_\_\_\_

2. \_\_\_\_\_ Rs. \_\_\_\_\_

3. \_\_\_\_\_ Rs. \_\_\_\_\_

Officer in charge/Junior/Assistant Engineer .

M. A. CODE FORM 121  
[Rule No. 165.2]

\_\_\_\_\_  
Name of the Municipal Council  
Daily Labour Report

Date

Section No.

W ork on which employed	Mukadams	Labourers on			Carpenters	Blacksmiths	Total Number employed	Remarks
		Rs.	Rs.	Rs.				
1	2	3	4	5	6	7	8	9

Subordinate-in-charge

## M. A. CODE FORM 122

[Rule No. 168]

\_\_\_\_\_ Name of the Municipal Council

Register of works

Sr. No.	Name of Work	Expendi- ture to end of previous year	Allot- ment for the year	Sanctioned estimate	Orders sanctioning the esti- mate	Agency doing the work	Orders sanction- ing the agency or contract	Amount paid		Total to end of the current year	Date of comple- tion	Remarks
								Number and date of voucher	Amount			
1	2	3	4	5	6	7	8	9	10	11	12	13

Note :

1. Incomplete works should be carried over to the next year's account with the total of expenditure up to the end of the present year .
2. A few lines or less than half a page should ordinarily suffice for each work.
3. The total expenditure on each work should be attested by the Engineer or Chief Officer .

M. A. CODE FORM 123

[Rule No. 169.1]

\_\_\_\_\_ Name of the Municipal Council

Register of works (other than petty works) (for works above Rs. 5,000/-)

Serial No. of estimate

Allotment for the year

Number and date of order sanctioning the estimate

Name of work

Head of Account

Name of Contractor	Number and date of bill	Sub-head		Sub-head		Sub-head		Sub-head	Total	Remarks
		Quantity	Amount Rs.	Quantity	Amount Rs.	Quantity	Amount Rs.			
1	2	3	4	5	6	7	8	9	10	11
Expenditure up to the end of the previous year										
Total										

Progressive

Total carried over

## M. A. CODE FORM 124

[Rule No. 170.1 &amp; 170.2]

\_\_\_\_\_ Name of the Municipal Council

Stock account, of Road Material 20 - 20

Name of article \_\_\_\_\_

Balance	Receipts				Issues			Balance	Remarks	Initials	
	Date	Voucher Number and Date	Number or quantity	Total	Date	On what account	Number or quantity			Posted by	Checked by
1	2	3	4	5	6	7	8	9	10	11	12

## M. A. CODE FORM 125

[Rule No. 171]

\_\_\_\_\_ Name of Municipal Council

Deposit Works Register\*  
(Work carried on behalf of Govt. or Private parties)

Sr. No.	Name of the Deposit Works	Order/Designation of the Authority sanctioning the Deposit Works	Nature of the Deposit Works*	Period for execution of Works	Total Amount (Rs.)	Money Received #	
						Date	Amount (Rs.)
1	2	3	4	5	6	7	8

Expenditure Incurred on Deposit Works					Deposit Works Money unutilised on completion of the works (Rs.)	Refund of unutilised Deposit Works Money	
Date	Voucher Number	Nature of Payments***	Amount (Rs.)	Date of Payment		Date	Amount (Rs.)
9	10	11	12	13	14	15	16

\* Maintain separate registers for each kind of Deposit works.

\*\* State whether Deposit works received from Central Govt. Department, State Govt. or other Govt. Departments.

\*\*\* Nature of payment shall also include the % of charges recognised as revenue of the Municipal Council for the execution of the works.

# Money received shall also include any other sum received in respect of the Deposit works in the form of penalties/charges for delay or defect from sub-contractors.

- Note :
1. Open separate folios for each of the Deposit works within the register.
  2. For each entry made, record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

\_\_\_\_\_ Name of the Municipal Council

## Investment Ledger / Register

Sr. No.	No. and date of resolution authorising investment	Date of Investment	Particulars of investment quoting No. and date of Govt. paper or FDR No. of the Bank	Purchase Price (Rs.)	Face Value (Rs.)	Due date of receipt of interest	Amount of the interest due on	Initials of Authorised Officer	Amount of interest recovered (Rs.)	Date on which interest recovered	Date / Month in which adjusted in accounts	Amount realised either on sale or maturity of investment (Rs.)	Date on which proceeds were realised	Date / month of adjustment in accounts	Initials of Authorised Officer	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

Note :

Seal/Signature of authorised officer

- 1 Separate folio would be allotted to each type of investment.
- 2 Separate ledger/register for each type of fund investment should preferably be maintained. For example, separate ledger may be maintained for General Fund Investment, GPF investment, Pension Fund Investment etc.

M. A. CODE FORM 127

[Rule No. 172.3]

\_\_\_\_\_ Name of the Municipal Council

Calculation Sheet for Provision for Diminution in Value of Investments for the Period Ending \_\_\_\_\_

Sr. No.	Name of the investment	No. of units	Cost per unit	Cost of the investment	Book value as of the previous closing period	Market rate/ /NAV (refer notes)	Market Value as on the reporting date	Accumulated provision as of the previous period	Accumulated provision to be made as of current reporting date	Additional provision to be made or reversed
			(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
1	2	3	4	5 (3x4)	6	7	8 ( 3x7)	9	10	11 (10-9)
a										
b										
c										
d										
	Total									

Note :

- 1 Market rate is applicable for only the quoted shares (normally classified as 'short term' investments).
- 2 N AV (Net Assets Value) is applicable to unquoted investments which are generally intended to be held for more than twelve months and these are classified as 'long-term investments'.

## M. A. CODE FORM 128

[Rule No. 173.1]

\_\_\_\_\_ Name of the Municipal Council

## Register of Loans

- 1 Department from which loan received \_\_\_\_\_
- 2 Purpose of Loan \_\_\_\_\_
- 3 No. & date of resolution/orders sanctioning the loan \_\_\_\_\_
- 4 Amount of loan sanctioned \_\_\_\_\_
- 5 Rate of interest \_\_\_\_\_
- 6 No. of instalment \_\_\_\_\_  
(whether half-yearly or yearly)
- 7 Amount of each instalment \_\_\_\_\_

Receipt of Loan			Amount due for repayment				Initials of the officer	Amount Repaid				Balance			Remarks
Date of Receipt	Amount Received	Total Amount Received	Due Date of Repayment	Amount of Principal	Amount of Interest	Total Amount due to repayment		Date of Repayment	Principal Amount	Interest	Total	Principal Amount	Interest	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Note :

- 1 Separate folio shall be allotted to each loan.
- 2 The format for capital grant register would be similar .
- 3 Pages of ledger / register would be numbered.
- 4 In case of more than one loan, summary of all loans shall be drawn suitably in the register .
- 5 For each entry made, record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry .



## M. A. CODE FORM 129

[Rule No. 173.1]

\_\_\_\_\_ Name of the Municipal Council

## Register of Sinking Funds

Amount of loan and rate of interest :

Date of raising the loan :

Amount of sinking fund instalment :

Rate of interest provided for in the Agreement at which sinking fund develops :

Previ- ous Bal- ance (Rs.)	Receipts					Previous Balance		Purchased during the year			Investments					Difference (Rs.)	Remarks
	Annual Instal- ments (Rs.)	Date of Credit	Total (Rs.)	Amount of interest received/ /accrued on Invest- ments (Rs.)	Theoreti- cal value as on 31st March (Rs.)						Total		Present Value of Sinking Fund				
						Actual value at cost (Rs.)	Face Value (Rs.)	Value at Cost (Rs.)	Face Value (Rs.)	Date of invest- ment	Value at Cost (Rs.)	Face Value (Rs.)	Market Value of securities mentioned in column 13 on 31st March (Rs.)	Uninvested Cash Balance of sinking fund as on 31 <sup>st</sup> March (Rs.)	Total (Rs.)		
1	2	3	4 (1+2)	5	6 (4+5)	7	8	9	10	11	12 (7+9)	13	14 (8+10)	15	16 (14+15)	17 (16-6)	18

Note : For each entry made, record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

## M. A. CODE FORM 130

[Rule No. 173.1.2]

\_\_\_\_\_ Name of the Municipal Council

Cash Book of the Sinking Fund for the year 20 - 20

Dr.

Cr.

Month and date of receipt	Reference to Voucher No. and date of the General Cash Book	Particulars	Amount	Initials of Chief Officer	Date of Payment	Voucher No. and date	Particulars	Amount	Initials of Chief Officer	Remarks
1	2	3	4	5	6	7	8	9	10	11

## M. A. CODE FORM 131

[Rule No. 173.1.3]

\_\_\_\_\_  
Name of the Municipal Council

## Register of Debentures

Date of order sanctioning the issue of debenture :

Debenture Face Value (Rs.) :

Amount raised by issue of debentures (Rs.) :

Rate of interest payable on debentures :

Date of issue of Debentures :

Purpose of issuing debentures :

Details of Guarantee and Security furnished :

Name of the Debenture-trustee, if any :

Interest payment Schedule :

Date of maturity :

Repayment Schedule :

Sr. No.	Debenture Folio No.	Debenture Certificate Nos.	Distinctive number of Debentures issued		Name and Address of the Debenture holder	Date of becoming a debenture holder	Date of ceasing as a debenture holder	Initials of Authorised Officer*	Payment of Interest on Debentures				Initials of Authorised Officer*	Remarks
			From	To					Date when due	Amount due (Rs.)	Date of Payment	Amount paid (Rs.)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

## Note :

- 1 Details of all the holders who have been issued debentures of a particular series shall be listed above.
- 2 Separate folios shall be allotted for each series of the debentures being issued.
- 3 Three to four lines should be left after each certificate number to record the transfer entries for those certificates.
- 4 Date on which a person becomes a debenture holder and the date on which he ceases to be, shall be mentioned for all the transfers effected.
- 5 For each entry made, record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

## M. A. CODE FORM 132

[Rule No. 174.2]

Name of the Municipal Council \_\_\_\_\_

Register of for year 20 \_\_\_\_ to 20 \_\_\_\_ Employee Loans / Advances

Nature of Advance \_\_\_\_\_ Account Head \_\_\_\_\_

Name and Designation of Employee	Opening Balance Voucher No. and Date	Amount (Debit)	Recoveries / Credits					
			April	May	June	July	August	September
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6	7	8	9

Recoveries / Credits						Total Repayment for the year	Balance outstanding at the end of the year	Remarks
October	November	December	January	February	March			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10	11	12	13	14	15	16 (4 to 15 )	17	18

Entered by : \_\_\_\_\_

Checked by : \_\_\_\_\_

## M. A. CODE FORM 133

[Rule No. 174. 5]

\_\_\_\_\_  
Name of the Municipal CouncilRegister of Interest on Loans to Employees  
for the year 20\_\_ to 20 \_\_\_\_

Name & Designation of Employee	Particulars of Loans	Opening Cumulative Accrued Interest	Interest Accrued during the Quarters				Total Interest Accrued during the year	Total Cumulative Accrued Interest	Repayments or Adjustments*		
			Quarter I	Quarter I	Quarter III	Quarter IV			April	May	June
			Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.
1	2	3	4	5	6	7	8 (4+5+6+7)	9 (3+8)	10	11	12

Repayments or Adjustments*									Total Interest Recovered during the year	Balance remaining unadjusted at the end of the year***	Remarks
July	August	September	October	November	December	January	February	March			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
13	14	15	16	17	18	19	20	21	22	23 (9-22)	24
Entered by : # _____ Checked by : # _____											

\*\* Column 22 shall be sum total of columns 10 to 21.

\*\*\* Balance in Column 23 at the end of the accounting year shall be the opening balance of Column 3 in the next year .

# For each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry .

## M. A. CODE FORM 134

[Rule No. 175.1]

\_\_\_\_\_Name of the Municipal Council

Register of Supplier / Contractor's Advances  
for the Year 20 \_\_\_\_ to 20 \_\_\_\_

Supplier / Contractor	Particulars of advance	Voucher or receipt No.	Amount	Monthly total	Repayments or Adjustments					
					April	May	June	July	August	September
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6	7	8	9	10	11

Repayments or Adjustments*						Total Repayment for the year **	Date and Voucher number of repayment/ /adjustment	Balance remaining unadjusted at the end of the year	Remarks
October	November	December	January	February	March				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	
12	13	14	15	16	17	18	19	20	21
Entered by : # _____ Checked by : # _____									

\*\* Total repayment in Column 18 shall be the sum total of Columns 6 to 17.

# For each entry made, record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

## M. A. CODE FORM 135

[Rule No. 176.1]

\_\_\_\_\_  
Name of the Municipal CouncilDeposit Register for the year ended 20 \_\_\_\_ to 20 \_\_\_\_  
in respect of \_\_\_\_\_

Sr . No.	Date	Name of the Party	Nature/ Type/ /Kind of Deposit	Receipt Number	Amount (Rs.)	Refund or Adjustments					Balance Deposit (Rs.)	Remarks **
						Date & Voucher Nb.	Adjusted against demand of			Amount (Rs.)		
							Income*	Year	Amount (Rs.)			
1	2	3	4	5	6	7	8	9	10	11	12	13

\* Specify the head of account of the income against which the deposit is adjusted.

\*\* Details of the Lapsed Deposits should be given in the "Remarks" Column.

Note : For each entry made, record the Name, Designation and Signature of the person making the statement and the person checking the entry.

## M. A. Code Form 136

[Rule No. 178]

\_\_\_\_\_ Name of the Municipal Council

Register of Security Deposits other than cash for the year 20 \_\_\_\_ -20 \_\_\_\_

Sr. No.	Number and date of order under which deposited	Date of deposit	Name and address of depositor	Purpose of deposit	Number and date of paper	Amount
1	2	3	4	5	6	7

Initials of Chief Officer	Number and date of order sanctioning return or lapse of deposit	Date of return or lapse	Signature of deposit or acknowledging receipt of deposit	Initials of Chief Officer	Balance at the close of the year of	Remarks
8	9	10	11	12	13	14



## M. A. CODE FORM 137

[Rule No. 184, 197 &amp; 197.2]

\_\_\_\_\_ Name of the Municipal Council

## Register of Land

Asset Identification No.:

Sketch the boundaries of the Land :

Description of the Land :

Specify, if leasehold/freehold:

Location of the Land:

Survey No. of the Land :

Area (sq. mtr.):

Total documents available:

Mode of acquisition :

Specify whether any building, trees, etc. acquired with land:

Value paid for acquiring building, trees, etc.:

Security Deposit retained:

Date and amount of Security Deposit released:

Sr. No.	Date of acquisition/ /improvement	Payment Order No.	Ref. No. of Cash Book/ /Journal Book/ /Ledger where entry is recorded	Ref. No. of Register of Immovable Property	Cost of acquisition/ /improvement (Rs.)	To whom paid	Purpose of Expenditure	Source of Funds	Specify how land is being currently used	Date of disposal	Receipt Voucher No.	Name of the person to whom land is disposed	Value Realised (Rs.)	Initials of the Authorised Officer	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Contd.

Sr. No.	Date of acquisition/ /improvement	Payment Order No.	Ref. No. of Cash Book/ /Journal Book/ /Ledger where entry is recorded	Ref. No. of Register of Immovable Property	Cost of acquisition/ /improvement (Rs.)	To whom paid	Purpose of Expenditure	Source of Funds	Specify how land is being currently used	Date of disposal	Receipt Voucher No.	Name of the person to whom land is disposed	Value Realised (Rs.)	Initials of the Authorised Officer	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Total for the year 20** ____ 20** ____															
Total for the year 20** ____ 20** ____															

## Notes :

- 1 Details of all the land belonging to the Municipal Body, irrespective of the fact, whether it is vacant or any structure has been constructed on that, should be included here. Unique asset ID Nos. to be allotted to each item.
- 2 Each plot of land shall be recorded on a separate page in the register.
- 3 Specify if land is industrial/agricultural/residential in 'Description of Land'.
- 4 For each entry made, record the Name, Designation and Signature of the person making entry in the register and the person checking the entry.
- 5 Totals should be taken at the end of each year in respect of total cost incurred on acquisition/improvement (from the date of acquisition) for each of the land owned / utilised by the Municipal Body.

## M. A. CODE FORM 138

[Rule No. 184, 197 &amp; 197.2]

\_\_\_\_\_ Name of the Municipal Council

## Register of Immovable Property

Asset Identification No.:

Description of the Structure :

Location of the Structure :

Survey No. of the Land on which Structure is located :

Dimensions of the Structure :

Area of land on which constructed (sq. mtr.):

Total document available :

Mode of acquisition :

Warranty/Defects Liability Clause :

Security Deposit retained:

Date and amount of Security Deposit released:

Sr. No.	Date of acquisition/ /construction/ improvement	Payment Order No.	Ref. No. of Cash Book/Journal Book/Ledger where entry is recorded	Ref. No. of Register of Land	Cost of acquisition/ /construction/ /improvement (Rs.) (please specify incident cost separately)	To whom paid/Name of the contractor	Purpose of Expenditure	Source of Funds	In case of Building, specify how building is being currently used
1	2	3	4	5	6	7	8	9	10
Total for the year 20** ____ 20** ____									
Total for the year 20** ____ 20** ____									

Contd.

Opening Written Down Value (Rs.) (equal to column 6 in first year)	Year of Depreciation	Depreciation Provided (Rs.)	Closing Written Down Value (Rs.)	Date of Disposal	Receipt Voucher No.	Name of the person to whom Structure is disposed	Sale Value (Rs.)	Initials of the Authorised Officer	Remarks
11	12	13	14	15	16	17	18	19	20
Total for the year 20** ____ 20** ____									
Total for the year 20** ____ 20** ____									

## Notes :

- 1 All the structures should be categorised into relevant asset class. Unique asset identification numbers are to be provided for all assets initially. Separate Registers shall be maintained for each class of structures owned by the ULB.
- 2 Each structure shall be recorded on a separate page in the register.
- 3 At the end of the accounting year, the amount in column 14 in respect on the current year shall be the amount to be entered in column 11 of the next year (next row)
- 4 In the year in which there is any improvement to the asset, add the cost of improvement to the current year's opening written down value.
- 5 For each entry made, record the Name, Designation and Signature of the person making entry in the register and the person checking the entry.
- 6 Totals should be taken at the end of each year in respect of total cost incurred on acquisition/construction/improvement (from the date of acquisition/construction) for each of the Structure owned by the Municipal Body.
- 7 In Remarks column, indicate whether the Municipal Body has the ownership right to the property or have only utilisation rights.

M. A. CODE FORM 139  
[Rule No. 184, 197 & 197.2]

\_\_\_\_\_ Name of the Municipal Council

Register of Movable Property

Sr. No.	Asset Identification No.	Particulars and description of the Property	Location of the Property	Number or quantity	Date of acquisition/ /construction/ /improvement	Mode of acquisition	Payment Order No.	Ref. No. of Cash Book/ Journal Book / Ledger where entry is recorded	Cost of acquisition/construction/improvement (Rs.)	To whom paid	Purpose of Expenditure	Source of Funds
1	2	3	4	5	6	7	8	9	10	11	12	13
Total for the year 20** ____ 20** ____												
Total for the year 20** ____ 20** ____												

Contd.

Opening Written Down Value of the property (Rs.) (equal to column 10 in first year)	Year of Depreciation	Depreciation provided (Rs.)	Closing Written Down Value (Rs.)	Date of Disposal	To whom Disposed and Nature of Disposal	No. and date of Disposal Order	Number or quantity disposed	Amount realised if sold, & date of credit in treasury or bank (Rs.)	Balance quantity	Security Deposit retained (Rs.)	Date and amount of Security Deposit released	Initials of the Authorised Officer	Remarks
14	15	16	17 (14-16)	18	19	20	21	22	23	24	25	26	27

Total for the year 20\*\* \_\_\_\_ 20\*\* \_\_\_\_

--	--	--	--	--	--	--	--	--	--	--	--	--	--

Total for the year 20\*\* \_\_\_\_ 20\*\* \_\_\_\_

--	--	--	--	--	--	--	--	--	--	--	--	--	--

Contd.

M. A. CODE FORM 139 Contd...3

Note :

- 1 All the movable assets should be categorised into relevant asset class with unique ID nos. Separate Register shall be maintained for each class of movable assets owned by the Municipal Body.
- 2 At the end of the accounting year, the amount in column 17 in respect on the current year shall be the amount to be entered in column 14 of the next year (next row).
- 3 In the year in which there is any improvement to the asset, add the cost of improvement to the total of current year's opening written down value and cost of improvement.
- 4 For each entry made; record the Name, Designation, and Signature of the person making the entry in the register and the person checking the entry.
- 5 In case of Plant & Machinery, the details should be given department-wise, location-wise. Separate folios should be allotted for each of the locations.
- 6 Plant & Machinery of Water Works and Drainage System and sub-station and transformers of the Public Lighting System shall be recorded in this form.
- 7 Details of any improvements to the plant and machinery, which has resulted into increasing the capacity of the plant and machinery.
- 8 In case of plant & Machinery, specify the date of commencement of operations and the number of shifts for which plant and machinery is operated along with the description of the property in column No. 3.
- 9 In case of vehicles, specify the vehicle No., registration No., engine No., and chasis No., along with the description of the vehicle, year of manufacture and 'make' in column No. 3.
10. In Remarks column indicate whether the municipal body has the ownership right to the property or have only utilisation rights.
11. Totals should be taken at the end of each year in respect of total cost incurred on acquisition / construction / improvement (from the date of acquisition / construction) for each of the movable asset owned by the Municipal Body.

M. A. CODE FORM 140

[Rule No. 184, 197 & 197.2]

\_\_\_\_\_  
Name of the Municipal Council  
Register of Public Lighting System

Area/Location/Survey No.:

Total documents available :

Mode of acquisition:

Warranty/Defects/Liability Clause :

Security Deposit retained :

Date and amount of Security Deposit released :

Serial No.	Asset Identification No.	Number of lamp posts	Meters of cables used	Date of acquisition/ improvement	Mode of acquisition	Payment order No.	Ref. No. of Cash Book/ Journal Book/Ledger where entry is recorded	Cost acquisi- tion/ improve- ment (Rs.)	ToWhom paid	Purpose of Expenditure	Source of Funds
1	2	3	4	5	6	7	8	9	10	11	12
Total for the year 20** -20**											
Total for the year 20** -20**											

Contd.

## M. A. CODE FORM 140 Contd...2

Opening Written Down Value (Rs.) (equal to column 9 in first year)			Year of Depreciation	Depreciation provided (Rs.)	Closing Written Down Value of the property (Rs.)	Date of Disposal	Receipt Voucher No.	Name of the person to whom Property disposed	Value Realised (Rs.)	Initials of the Authorised Officer	Remark
13			14	15	16	17	18	19	20	21	22
					(13-15)						
Total for the year 20** -20**											
Total for the year 20** -20**											

## Note :

- 1 Separate Registers shall be maintained in respect of each location.
- 2 At the end of the accounting year, the amount in column 16 in respect on the current year shall be the amount to be entered in column 13 of the next year (next row).
- 3 In the year in which there is any improvement to the asset, add the cost of improvement to the current year's opening written down value.
- 4 Cost incurred in acquisition and erection of lamp post and that in respect of cables shall be indicated separately.
- 5 For each entry made, record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.
- 6 Totals should be taken at the end of each year in respect of total cost incurred on acquisition/improvement (from the date of acquisition) for each of the location.



## M. A. CODE FORM 141

[Rule No. 190]

\_\_\_\_\_ Name of the Municipal Council

Register of Small Tools (Costing less than Rs. 5,000/-)  
(For watching the movement)

Ward Name : \_\_\_\_\_

Ward Code \_\_\_\_\_

Sr. No.	Name of brief description & size of the article enabling it to be identified	Quantity Nos. issued	Value Rs.	Name & Designation & Address of the employee/officer to whom issued	Reference to approval for issue
1	2	3	4	5	6

Signature of the employee to whom issued or reference acknowledgement	Date of return	Quantity Nos. returned	Balance yet to be received back	Signature of the Store Keeper	Remarks
7	8	9	10	11	12

## M. A. CODE FORM 142

[Rule No. 196.3]

\_\_\_\_\_ Name of the Municipal Council

## Asset Replacement Fund Register

Sr. No.	Source			Utilised						
	Date of transfer to Asset Replacement Fund	Voucher No.	Amount (Rs.)	Date of acquisition/ /construction/ /improvement of Asset	Payment Order No.	Ref. No. of Cash Book/ /Journal Book/Ledger where entry is recorded	Cost of acquisition/ /construction/ /improvement (Rs.) (please specify incidental cost separately)	To whom paid/Name of the contractor	Ref. No. of Fixed Asset Register*	Balance (Rs.)
1	2	3	4	5	6	7	8	9	10	11

## Notes :

1. Separate folio should be used for different Asset-class.
2. For each entry made, record the Name, Designation and Signature of the person making entry in the register and the person checking the entry.

\* Reference shall be provided for Register of Immovable Property, Register of Movable Property, etc.

## M. A. CODE Form 143

[Rule No. 197]

\_\_\_\_\_ Name of the Municipal Council

Location W ~~is~~ Asset Register

W ard Name : \_\_\_\_\_

Code \_\_\_\_\_

Sr. No.	Name of the group description of the asset	Qty. as on	Amount	Location	Nature of Assets		Additions during the year		Total	
					Perma- nent	Temp. provi- sion	Qty.	Amt.	Qty.	Amt.
1	2	3	4	5	6	7	8	9	10	11

Deduction transfers during the year		Total (Considering the deduction)		Date of verification	Dated sign. of verifying Officers	Dated sign. officers conducting test checks	Remarks
Qty.	Amt.	Qty.	Amt.				
12	13	14	15	16	17	18	19

## M. A. CODE FORM 144

[Rule No. 197.1]

\_\_\_\_\_ Name of the Municipal Council

Ward Name : \_\_\_\_\_

Code \_\_\_\_\_

To be submitted to Chief Officer  
before the 25th April each yearPhysical verification of General Assets as on the 31st March of Office  
(Furniture and Equipment/Transportation Equipment/Laboratory and  
Meter Testing Equipment/Workshop Equipment)

Page No. \_\_\_\_\_

Note : 1 Please use separate sheet for each category.

Sr. No.	Full description of the item (with exact size or kind, make, the capacity etc., specification enabling to identify the same)	Balance of serviceable items as on 1-4-20		Addition during the year		Total		Item transferred sold or scraped during the year		Net balance as it should be on 31.3.20		Total value of the assets as per Financial Ledger  Rs.	Remarks
		Qty.	Value as per last inventory Rs.	Qty.	Value Rs.	Qty. Col. (3+5)	Value Col. (4+6) Rs.	Qty.	Value Rs.	Qty. Col. (7-9)	Value Col. (8-10) Rs.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Total

Total

Total

Total

Total

(1) Prepared by

Designation

(2) Checked by

Designation

Signature with date and Designation  
of the person responsible for the custody  
of these items.(1) Valued by \_\_\_\_\_ Designation  
(2) Valuation checked by \_\_\_\_\_ Designation  
Signature with date  
of AccountantSignature with date and designation of  
Engineer-in-charge/Head of the Dept.

## M. A. CODE FORM 145

[ Rule No. 209 ]

\_\_\_\_\_ Name of the Municipal Council

## GRANT REGISTER\*

Sr. No.	Name of the Grant	Order / Designa- tion of the Author- ity sanctioning the grant	Nature of the Grant*	Period of the Grant	Sanctioned Amount (Rs.)	Grant Received in Advance	
						Date	Amount (Rs.)
1	2	3	4	5	6	7	8

Expenditure Incurred on Specific Grants					Grant unutilised on expiry of grant period (Rs.)	Refund of unutilised Grant	
Date	Voucher Number	Nature of Expenditure	Amount (Rs.)	Date of Payment		Date	Amount (Rs.)
9	10	11	12	13	14	15	16

\* Maintain separate registers for Capital and Revenue Grants.

\* State whether Grants received from Central Govt., State Govt. or other Govt. agencies.

Note : For each entry made, record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

M. A. CODE FORM 146  
[ Rule No. 218.1 ]

\_\_\_\_\_ Name of the Municipal Council

CITY MANAGEMENT REPORT

Sr. No.	Particulars	Current Year	Previous Year
BASIC CITY STATISTICS			
1.	Area of City (Sq. Km.)		
2	Population (Year) Estimated No. of Households		
3	SC/ST Population (Year) BPL Population Slum Population		
4	Literacy rate % (Men, W omen)		
5	Nb. of properties in the city (as per property tax records)		
COUNCIL DETAILS			
6	Year of establishment of Municipality		
7.	Nb. of W ards		
8	Council Members Men W omen TOTAL SC / ST Council Members		
9	Nb. of employees of the Municipality		
SERVICES STATUS			
10.	W ater Supply (LRD) Normal Season Summer Season	TARGET	ACTUAL
11	W ater Connections (As per Municipal records)		
12.	Nb. of days of water supply per week (Normal Season)		
13.	Nb. of hours of water supply in a day (Normal Season)		
14.	Service coverage in slums		
15.	% of surface water treated		

Contd.

M. A. CODE FORM 146 Contd....2

Sr.No.	Particulars	Current Year	Previous Year
16.	Treated water quality		
17.	% of waste water treated		
18.	Length of Roads (Km.) Metalled Asphalt Others		
19.	% of road side drains to road length		
20.	% of pucca drains to road side drains		
21.	Streetlights (No.) Sodium Vapour Tube lights Others		
22.	Solid Waste Management (MT per day) Generated Collected Treated / Disposed in Landfills		
23.	% Households under door to door collection		
24.	Road length cleaned per day		
25.	Sewerage / Drainage (km) Surface drains Underground Sewerage/Drainage Others		
26.	Sewerage Connections (as per CMC records)		
27.	Nb. of vector borne disease cases per 1000 population		
28.	Nb. of water borne disease cases per 1000 population		
29.	% of areas of parks maintained		
30.	% amount spent on SC / ST Development Fund Vs. amount to be spent on 18%		
COST OF SERVICES			
31.	Supply of water (Rs. per million litres)		
32.	Maintenance of Roads (Rs. per km)		
33.	Maintenance of streetlight (Rs. per unit)		
34.	Solid Waste Management (Rs. per MT)		
RECOVERY OF COSTS			
35.	Recovery of water cost (Rs. per million litres)		

M. A. CODE FORM 147

[ Rule No. 218.4 ]

\_\_\_\_\_  
Name of the Municipal Council  
Financial Ratios as on \_\_\_\_\_

Sr.No.	Particulars	Current Year	Previous Year
	Income Ratios		
1.	Tax Revenue to Total Income Ratio... (%)		
2.	Property & Other Taxes to Total Income Ratio... (%)		
3.	Octroi/Gess to Total Income Ratio... (%)		
4.	Assigned Revenues & Compensations to Total Income Ratio... (%)		
5.	Rental Income from Municipal Properties to Total Income Ratio... (%)		
6.	Fees & User Charges to Total Income Ratio... (%)		
7.	Revenue Grants, Contributions & Subsidies to Total Income Ratio... (%)		
	Expense Ratios		
8.	Establishment Expenses to Total Income Ratio... (%)		
9.	Administrative Expenses to Total Income Ratio... (%)		
10.	Operations & Maintenance to Total Income Ratio... (%)		
11.	Interest Expenses to Total Income Ratio... (%)		
	Net Income Ratios		
12.	Cash Surplus / Deficit to Total Income Ratio... (%)		
	Efficiency Ratios		
13.	Gross Property Tax Receivables Ratio... (No. of Days)		
14.	Gross Gess Receivables Ratio... (No. of Days)		
15.	Property Tax Receivable to Property Tax Income Ratio... (%)		
16.	Gess Receivable to Gess Income Ratio... (%)		
17.	Operations & Maintenance to Gross Fixed Assets Ratio... (%)		
18.	Interest Expense to Loans Ratio... (%)		

Contd.



Sr. No.	Particulars	Current Year	Previous Year
	Leverage Ratios		
19.	Loans to Reserves Ratio or Debt-Equity Ratio...(times)		
20.	Interest Coverage Ratio...(times)		
21.	Debt Service Coverage Ratio...(times)		
	Investment Ratios		
22.	earmarked Fund Investments to Earmarked Funds Ratio...(%)		
23.	Interest on Investments Ratio...(%)		
	Liquidity Ratio		
24.	Current Assets to Current Liabilities Ratio...(times)		
	Asset Ratios		
25.	Fixed Assets to Total Assets Ratio...(%)		
	Performance Ratios		
26.	Income per Employee...(Rs.)		
27.	Expenditure per Employee...(Rs.)		
28.	Income per Citizen...(Rs.)		
29.	Expenditure per Citizen...(Rs.)		

These Financial Ratios shall be calculated by the Accounts Department as per methods brought out in Form No. 148.

M. A. CODE FORM 148  
[ Rule No. 218.4 ]

FINANCIAL RATIO ANALYSIS

Sl. No.	Financial Ratio	Method of Computation	Schedules to be referred	Description of the Ratio
	Income Ratios			
1.	Tax Revenue to Total Income Ratio...(%)	$\frac{\text{Tax Revenue}}{\text{Total Income}} \times 100$	I - 1	These Ratios depict the share of income in the Total Income of the Municipal Council. Higher share of an individual income in the total income shows a high dependability on that source and therefore a high risk. The Municipal Council should try and develop other sources of income to reduce this risk.
1-A	Property & Other Taxes to Total Income Ratio...(%)	$\frac{\text{Property \& Other Taxes}}{\text{Total Income}} \times 100$	I - 1(a)	
1-B	Octroi / Cess to Total Income Ratio...(%)	$\frac{\text{Octroi \& Cess}}{\text{Total Income}} \times 100$	I - 1(b)	
2	Assigned Revenues & Compensations to Total Income Ratio...(%)	$\frac{\text{Assigned Revenues \& Compensations}}{\text{Total Income}} \times 100$	I - 2	
3	Rental Income from Municipal Properties to Total Income Ratio...(%)	$\frac{\text{Rental Income from Municipal Properties}}{\text{Total Income}} \times 100$	I - 3	
4	Fees & User Charges to Total Income Ratio...(%)	$\frac{\text{Fees \& User Charges}}{\text{Total Income}} \times 100$	I - 4	
5	Revenue Grants, Contributions & Subsidies to Total Income Ratio...(%)	$\frac{\text{Revenue Grants, Contributions \& Subsidies}}{\text{Total Income}} \times 100$	I - 6	
	Expense Ratios			
6	Establishment Expenses to Total Income Ratio...(%)	$\frac{\text{Establishment Expenses}}{\text{Total Income}} \times 100$	I - 10	
7	Administrative Expenses to Total Income Ratio...(%)	$\frac{\text{Administrative Expenses}}{\text{Total Income}} \times 100$	I - 11	These Ratios depict the share of each expense in the total income of the Municipal Council. The Municipal Council should try and keep these ratios as low as possible so that a higher surplus can be earned. However, this should not be at the sacrifice of service to the citizens.
8	Operations & Maintenance to Total Income Ratio...(%)	$\frac{\text{Operations \& Maintenance}}{\text{Total Income}} \times 100$	I - 12	
9	Interest Expense to Total Income Ratio...(%)	$\frac{\text{Interest Expenses}}{\text{Total Income}} \times 100$	I - 13	

Contd.

M. A. CODE FORM 148 CONTD...2

Sr. No.	Financial Ratio	Method of Computation	Schedules to be referred	Description of the Ratio
	Net Income Ratios			
10.	Cash Surplus / Deficit to Total Income Ratio... (%)	$\frac{\text{Cash Surplus / Deficit}}{\text{Total Income}} \times 100$ Where Cash Surplus or Deficit is obtained from Receipts & Payments Account as difference between Operating Receipts and Operating Expenses.	Receipts & Payments Account	This ratio indicates the cash surplus or deficit generated as a percentage to the total income of the Municipal Council.
	Efficiency Ratios			
11.	Gross Property Tax Receivables Ratio... (Nb. of Days)	$\frac{\text{Average Gross Property Receivables Tax}}{\text{Demand for property tax raised during the year}} \times 365$ Where Average Gross Property Tax (P.T.) Receivable = $(\text{Opening P.T. Receivables} + \text{Closing P.T. Receivable}) / 2$	B-13, I-1(a)	These ratios indicate the average number of days for which the receivables are outstanding on an average. The Municipal Council should try and keep these days very low.
12.	Gross Cess Receivables Ratio... (Nb. of Days)	$\frac{\text{Average Gross Cess Receivables}}{\text{Demand for Cess income raised during the year}} \times 365$ Where Average Gross Cess Receivable = $(\text{Opening Cess Receivable} + \text{Closing Cess Receivable}) / 2$	B-13, I-1(b)	
13.	Property tax Receivables to Property Tax Income Ratio... (%)	$\frac{\text{Property tax Receivables at the end of the year}}{\text{Demand for Property tax raised during the year}} \times 100$ When Property Tax Receivable is only in respect of the financial year under consideration and represents gross amount receivable at the end of the year (i.e. without deducting provision for unrealised property tax)	B-13, I-1(a)	This ratio indicates property tax outstanding as a percentage of current year's demand of property tax. Efforts should be made to keep this ratio as low as possible.
14.	Cess Receivable to Cess Income Ratio... (%)	$\frac{\text{Cess Receivables at the end of the year}}{\text{Demand for cess raised during the year}} \times 100$ Where Cess Receivable is only in respect of the financial year under consideration and represents gross amount receivable at the end of the year (i.e. without deducting provision for unrealised cess)	B-13, I-1(b)	This ratio indicates cess outstanding as a percentage of current year's demand of cess. Efforts should be made to keep this ratio as low as possible.

Contd.

M. A. CODE FORM 148 CONTD...3

Sr. No.	Financial Ratio	Method of Computation	Schedules to be referred	Description of the Ratio
15.	Inventory Ratio... (No. of Days Consumption)	$\frac{\text{Average Stock} \times 365}{\text{Store Consumed during the year}}$ <p>Where Average Stock = (Opening Stock + Closing Stock)/2</p>		<p>This ratio shall be calculated in respect of major stores of the Municipal Council, for example, engineering stores, water supply stores, electricity stores, etc.</p> <p>This ratio indicates the average number of days of stock lying with the Municipal Council. High number of days would indicate that the Municipal Council buys a lot of stock in advance, which if avoided, can result in less blockage of money into stock. The number of days should be decided based on the emergency nature of the item and the time it would take to procure items from the supplies.</p>
16.	Operation & Maintenance to Gross Fixed Assets Ratio..(%)	$\frac{\text{Operation \& Maintenance Gross Block of Fixed Assets (as at the end of the year)}}{\text{Gross Block of Fixed Assets}} \times 100$	I-12, B-9	<p>This ratio indicates expenses incurred towards repairs &amp; maintenance as a percentage of gross block of fixed assets. Although this is an essential expense to keep the assets in good working condition, higher ratio could indicate either bad maintenance or inefficient usage of the asset or frequent repairs to the same asset, both of which needs to be investigated.</p>

Contd.

## M. A. CODE FORM 148 CONTD....4

Sr. No.	Financial Ratio	Method of Computation	Schedules to be referred	Description of the Ratio
17.	Interest Expenses to Loans Ratio...(%)	Indicate range (highest & lowest) of interest percentage and nature of loan (for highest & lowest) in respect of loans outstanding at the end of the year.	B - 4	This ratio indicates the range of interest expenditure on loans availed by the Municipal Council. The Municipal Council should compare this with other Municipal Councils and Government Bodies to ensure that loans are availed at competitive rates.
	Leverage Ratios			
18.	Loans for Reserves Ratio or Debt-Equity Ratio...(times)	$\frac{\text{Loans}}{\text{Reserves \& Surplus}}$	B -1, 2, 3, 4	This ratio measures the use of debt finance as a percentage to own funds of the Municipal Council.
19.	Interest Coverage Ratio...(times)	$\frac{\text{Surplus + Depreciation + Interest (incl. interest capitalises)}}{\text{Interest (incl. interest capitalises)}}$	B - 9, I -13	This ratio indicates the comfort level with which the Municipal Council can meet its interest burden. This ratio is very important from the lender's point of view also.
20.	Debt Service Coverage Ratio...(times)	$\frac{\text{Surplus + Depreciation + Interest (incl. interest capitalises)}}{\text{Debt instalments to be serviced (paid) during the next year + Interest (including interest to be capitalised)}}$	Register of loans	This ratio indicates the comfort level with which the Municipal Council can service (pay) its debt instalments and meets its interest burden. This ratio is very important from the lender's point of view also.
	Investment Ratio			
21.	Earmarked Fund Investments to Earmarked Funds Ratio...(%)	$\frac{\text{Earmarked Fund Investments}}{\text{Earmarked Funds}} \times 100$	B - 2, 11	This ratio indicates the percentage of earmarked funds invested by the Municipal Council.

Contd.

M. A. CODE FORM 148 CONTD...5

Sr. No.	Financial Ratio	Method of Computation	Schedules to be referred	Description of the Ratio
22.	Interest on Investments Ratio...(%)	Indicate range (highest & lowest) of interest percentage and nature of investment (for highest & lowest) in respect of investments outstanding at the end of the year	B - 10	This ratio indicates the range of interest earned on investments made by the Municipal Council. The Municipal Council should compare this with other Municipal and Government Bodies to ensure that investments are made at best rates.
	Liquidity Ratio			
23.	Current Assets to Current Liabilities Ratio...(time)	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	B-5 to 8 & 13-16	This ratio indicates the ability of the Municipal Council to meet its obligations in the short run, usually one year.
	Assets Ratio			
24.	Fixed Assets to Total Assets Ratio...(%)	$\frac{\text{Fixed Assets}}{\text{Total Assets}} \times 100$	B-9	This ratio indicates the share of fixed assets in the assets of the Municipal Council.
	Performance Ratio			
25.	Income per Employee...(Rs.)	Total Income as per Income & Expenditure Account No. of Employees of Municipal Council		These ratios indicate average income earned and average expenditure incurred per employee and per citizen of the Municipal Council. These ratios should be compared with other Municipal Council and Government Bodies to benchmark the performance of the Municipal Council with others.
26.	Expenditure per Employee...(Rs.)	Total Expenditure as per Income & Expenditure Account No. of Employees of Municipal Council		
27.	Income per Citizen...(Rs.)	Total Income as per Income & Expenditure Account No. of Citizens in the Municipal Area		
28.	Expenditure per Citizen...(Rs.)	Total Expenditure as per Income & Expenditure Account No. of Citizens in the Municipal Area		

By order and in the name of the Governor of Goa.

Daulat Hawaldar, Director of Municipal Administration/ex-officio Special Secretary.  
Baram, 18th April, 2007.